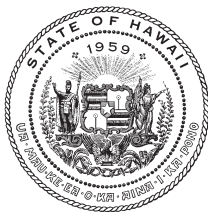


2003



Form N-13

STATE OF HAWAII — DEPARTMENT OF TAXATION

Hawaii Resident Income Tax Forms and Instructions

*For use by taxpayers who have less than \$100,000 taxable income,
DO NOT itemize their deductions, and DO NOT claim adjustments to income*

THIS PACKAGE CONTAINS: Form N-13 Hawaii Individual Income Tax Return — Resident; **Schedule X** Tax Credits for Hawaii Residents; **Form N-101A** Application For Automatic Extension of Time To File Hawaii Individual Income Tax Return; **Form N-200V** Individual Income Tax Payment Voucher; **Hawaii Taxpayer Bill of Rights**; and **Tax Facts No. 95-1**, All About the Hawaii Use Tax

MESSAGE FROM THE DIRECTOR

OUR MISSION is to administer the tax laws of the State of Hawaii in a consistent, uniform, and fair manner.



E-file Form N-13 via the Internet!

Form N-13 filers have the option of filing their 2003 individual income tax return electronically via the State's Internet portal at www.ehawaii.gov.org/efile

For more information on the electronic filing of Form N-13, and for other e-file opportunities, visit the Department's website at www.state.hi.us/tax

The employees of the Department of Taxation strive to accomplish this mission each and every day. We welcome input from the public and we are committed to continuous review and improvement of our services.

For example, many of you have expressed a desire to have your tax refund deposited directly to your bank account instead of receiving a check in the mail. A new banking contract allows us to direct deposit your refund check. For this year, direct deposit is limited to refunds claimed on the Form N-11, but it will be expanded to other returns in the coming years.

We have also implemented One-Stop Service on Oahu to allow you to obtain tax information and assistance with one call or visit. Previously, you would have to first call our central information number on Oahu only to learn that your problem needs to be addressed by another section of the Department. To address this, we transferred a number of positions from other areas of our Department (we did not add new positions) to a re-organized Taxpayer Services Branch. As our employees receive training and become more familiar with their expanded duties, they will be able to provide the top-notch service you expect. During this transitional period, however, your patience will be greatly appreciated. Change is not easy, but our employees have embraced it as an important step towards achieving our mission.

If you are filing the resident Form N-13, you may be able to e-file your return via the State's Internet portal. Go to www.ehawaii.gov.org/efile to find out how easy it can be!

You, too, can help us be more efficient just by filing your tax returns correctly and on time with the correct amount of payment. That is harder than it sounds, of course, but simple things like checking all entries before submitting your return, and filing it on or before April 20, 2004, make a big difference. Start early; the earlier you start, the more time you'll have to obtain missing documents, and the less likely you'll be to make an error. Refunds are also processed faster if you file early instead of filing close to the due date. Keep a copy of your return, worksheets, and supporting documents; if a question should arise it will help you understand and resolve the problem with us if you have your tax return information in front of you. A copy also will help you to prepare your return next year.

Publications, forms (including forms with writable fields), and instructions are available on our website at www.state.hi.us/tax. You can also obtain copies at any district tax office, or by calling our 24-hour Forms by Fax/Mail request line at 808-587-7572 or toll-free from the neighbor islands and continental U.S. at 1-800-222-7572.

Finally, we continue to welcome your written suggestions for improving our forms, instructions, and services. Please mail your suggestions to the Department of Taxation, P.O. Box 259, Honolulu, HI 96809-0259, or e-mail them to Tax.Directors.Office@hawaii.gov.

DUE DATE: APRIL 20, 2004

For tax information, call 808-587-4242
(or toll-free 1-800-222-3229)

Make your check payable to the
"Hawaii State Tax Collector"

KURT KAWAFUCHI
Director of Taxation

State of Hawaii
Department of Taxation
P.O. Box 3559
Honolulu, Hawaii 96811-3559
(See page 6 for correct filing address)

Changes for 2003

- Direct deposit of your refund is available for Form N-11 filers!
- Adopts the federal provision which expands the exclusion from income for qualified foster care payments. (Act 172, SLH 2003)
- Adopts the federal provision which extends the Archer MSA program through December 31, 2003. (Act 172, SLH 2003)
- Adopts the federal provision which clarifies that the limit for catch-up contributions applies to all qualified retirement plans, tax-sheltered annuity plans, SEPs and SIMPLE plans maintained by the same employer on an aggregated basis, as if all plans were a single plan. (Act 172, SLH 2003)
- Adopts the federal provision relating to the above the line deduction for expenses incurred by elementary and secondary school teachers for materials used by a teacher in the classroom. (Act 172, SLH 2003)
- Provides a nonrefundable income tax credit for a renewable energy technology system installed and placed in service after June 30, 2003. (Act 207, SLH 2003)
- The Energy Conservation Tax Credit expired on June 30, 2003.
- The Residential Construction and Remodeling Tax Credit may not be claimed for construction or renovation costs incurred after June 30, 2003.
- The Hotel Construction and Remodeling Tax Credit changes from a 10% nonrefundable tax credit to a 4% refundable tax credit for qualified construction or renovation costs incurred after June 30, 2003.

Important Reminders for 2003

- If you are unable to file by April 20, 2004, you are granted an automatic 4-month extension of time to file Form N-13 without filing Form N-101A (or any other form). You may file Form N-101A if you want to make a payment with Form N-101A. You may use federal Form 4868 instead of Form N-101A by substituting the appropriate amounts for Hawaii income tax purposes. Also, any reference to U.S. should be crossed off and replaced with Hawaii.
- Please complete all required entries on your tax return and make sure all required forms and statements are attached. Failure to do so may result in a notice of adjustment being sent to you and you may be required to file an amended tax return to correct missing entries or provide missing forms or statements.
- Line 13 on Form N-13 MUST be filled in. Failure to do so could cause delays in processing your return.
- If you receive military reserve or Hawaii national guard duty pay, you should file Form N-11, N-12, or N-15 to claim the \$1,750 exclusion.
- Please be sure to check the appropriate filing status box.
- Please check all arithmetic on the return. A correct return will help us process your return efficiently and issue refunds quickly.
- If you are married and filing separate returns, the refund from your spouse's return cannot be applied to your liability.
- Include your spouse's social security number if you are married whether a joint or separate return is filed. If your spouse is an alien and was issued an ITIN by the IRS, enter your spouse's ITIN.
- Attach your employee earning statements (HW-2's or federal W-2's) to the front of your return.
- If someone prepares your tax return and charges you a fee, the preparer must sign and complete the Paid Preparer's Information box.
- Please mail in your return on or before April 20, 2004.
- Please place proper postage on the envelope before mailing. If there is insufficient postage on the envelope, it will be returned to you by the U.S. Postal Service.
- Keep a copy of your return for your records.

Items To Note

- The *Hawaii Taxpayer Bill of Rights* is reprinted on page 38.
- *Tax Facts* is a Department of Taxation initiative for getting information to the public on tax topics which may be applicable or of interest to you. The *Tax Facts* issue reprinted on page 39 covers the use tax which is one of the least understood taxes in Hawaii. Many taxpayers are not aware they may be subject to the use tax if they buy a mail order catalog product or purchase goods, including a car, outside of Hawaii.
- The Department of Taxation is a proud partner with the Missing Child Center - Hawaii, Department of the Attorney General (MCCH). Photographs of missing children selected by the Center may appear in this instruction booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling MCCH at 1-808-586-1449 if you recognize a child.
- Hawaii has not adopted the federal provisions contained in the Job Creation and Worker Assistance Act of 2002 (JCWAA) relating to the "bonus" depreciation and the 5-year carryback of net operating losses incurred in 2001 or 2002.

STATE OF HAWAII — DEPARTMENT OF TAXATION

RELATED FEDERAL/HAWAII TAX FORMS

Federal Form Number	Title or Description of Federal Form	Comparable Hawaii Form	Copy of Fed. Form May Be Submitted+
W-2	Wage and Tax Statement	HW-2	Yes
W-4	Employee's Withholding Allowance Certificate	HW-4	No
W-10	Dependent Care Provider's Identification and Certification	HW-16	No
1040	U.S. Individual Income Tax Return	N-12	No
1040 Sch A	Itemized Deductions	None	No
Sch B	Interest and Ordinary Dividends	None	No
Sch C	Profit or Loss from Business	None	Not Required
Sch C-EZ	Net Profit From Business	None	Not Required
Sch D	Capital Gains and Losses	None	No
Sch E	Supplemental Income and Loss	None	Not Required
Sch F	Farm Income and Expenses	None	Not Required
Sch J	Farm Income Averaging	Form N-168	No
Sch R	Credit for the Elderly or the Disabled	None	No
1040A	U.S. Individual Income Tax Return (short form)	N-13	No
1040ES	Estimated Tax for Individuals	N-1	No
1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	None	No
1040NR	U.S. Nonresident Alien Income Tax Return	None	No
1040-V	Payment Voucher	N-200V	No
1040X	Amended U.S. Individual Income Tax Return	N-188X	No
1045	Application for Tentative Refund	N-109	No
1128	Application To Adopt, Change, or Retain a Tax Year	None	Yes
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	N-110	No
2038	Questionnaire — Exemption Claimed for Dependent	None	No
2106	Employee Business Expenses	None	Yes
2106-EZ	Unreimbursed Employee Business Expenses	None	Yes
2120	Multiple Support Declaration	None	Yes
2210	Underpayment of Estimated Income Tax by Individuals and Fiduciaries	N-210	No
2441	Child and Dependent Care Expenses	Sch X	No
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return	N-101B	Yes
2848	Power of Attorney and Declaration of Representative	N-848	Yes
3903	Moving Expenses	N-139	No
4562	Depreciation and Amortization	None	Yes
4684	Casualties and Thefts	None	Yes
4797	Sales of Business Property	Sch D-1	No
4835	Farm Rental Income and Expenses	None	Yes
4852	Employee's Substitute Wage & Tax Statement	L-15	No
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	N-101A	Yes
4952	Investment Interest Expense Deduction	N-158	No
4970	Tax on Accumulated Distribution of Trusts	N-405	No
4972	Tax on Lump-Sum Distributions	N-152	No
5213	Election to Postpone Determination (Hobby Losses)	None	Yes
5329	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs	None	No
5884	Jobs Credit	N-884	No
6198	At-Risk Limitations	None	Yes
6252	Installment Sale Income	None	Yes
6781	Gains and Losses From Section 1256 Contracts and Straddles	None	Yes
8283	Noncash Charitable Contributions	None	Yes
8332	Release of Claim to Exemption for Child of Divorced or Separated Parents	None	Yes
8582	Passive Activity Loss Limitations	None	Yes
8586	Low-Income Housing Credit	N-586	No
8615	Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,500	N-615	No
8814	Parent's Election to Report Child's Interest and Dividends	N-814	No
8824	Like-Kind Exchanges	None	Yes
8829	Expenses for Business Use of Your Home	None	Yes
8853	Archer MSAs and Long-Term Care Insurance Contracts	None	No

+If "Yes" is indicated and there is no Hawaii equivalent form, the federal form must be used.

To request tax forms by fax or mail, you may call 808-587-7572 or toll-free 1-800-222-7572.

You may also obtain tax forms through the Department of Taxation's Internet address at www.state.hi.us/tax.

Instructions for Hawaii Resident Income Tax Return — Form N-13

Form N-13 General Instructions

Who Must File

1. Every individual doing business in Hawaii during the taxable year must file a return, whether or not the individual derives any taxable income from that business. "Doing business" includes all activities engaged in or caused to be engaged in with the object of gain or economic benefit, direct or indirect, except personal services performed as an employee under the direction and control of an employer. For example, every person receiving rents from property owned in Hawaii is "doing business" and must file a return whether or not the person's expenses exceed the gross rental income.

2. Every individual receiving more than the following amounts of gross income subject to taxation under chapter 235, HRS, including amounts received as salaries or wages for services rendered by an employee to an employer, must file a return:

For Individuals Under Age 65	
Filing Status	Gross Income of
Married filing separately	\$1,990
Single or legally separated	\$2,540
Single, head of household	\$2,690
Qualifying widow(er) with a dependent child	\$2,940
Married couple filing jointly	\$3,980

For Individuals Age 65 or older	
Filing Status	Gross Income of
Married filing separately	\$3,030
Single or legally separated	\$3,580
Single, head of household	\$3,730
Qualifying widow(er) with a dependent child	\$3,980
Married couple filing jointly, one is 65 or older	\$5,020
Married couple filing jointly, both are 65 or older	\$6,060

These threshold amounts will be higher for persons who are blind, deaf, or totally disabled, and who have completed and filed a certification with the Department of their disability on Form N-172 **before** filing their income tax return.

For individuals who can be claimed as dependents on the tax return of another taxpayer, the threshold amount is the amount of the dependents' standard deduction.

For nonresident aliens, the threshold amount is \$1,040 for individuals under 65, and \$2,080 for individuals 65 or older.

For nonresident individuals, the threshold amounts stated above must be multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources to determine whether the individual must file a return.

3. Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. See **Election Under Act 60, SLH 1976**, on

this page.

4. Children who receive unearned income during the taxable year and have not attained the age of 14 years before the end of the taxable year must file their own returns to report their income unless their parent or parents report that income. However, the Department of Taxation will, administratively, not require the filing of a State income tax return if the child's total earned and/or unearned income for the taxable year is \$500 or less and the application of the standard deduction amount results in no taxable income for the child. Children who must file a return may need to file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000. Parents may report income of their children by filing Form N-814, Parent's Election to Report Child's Interest and Dividends.

5. If you need to report additional tax from Form N-2, Distribution from an Individual Housing Account; Form N-103, Sale of Your Home; Form N-152, Tax on Lump-Sum Distributions; Form N-312, Recapture of Capital Goods Excise Tax Credit; Form N-318, Recapture of High Technology Business Investment Tax Credit; Form N-405, Tax on Accumulation Distribution of Trusts; Form N-586, Recapture of Low-Income Housing Tax Credit; or Form N-814, Parent's Election to Report Child's Interest and Dividends, then you must file a return regardless of income level.

Who Should File

Even if you do not have to file, you should file to get a refund if too much income tax was withheld from your pay. Also, if you are eligible for refundable credits, you need to file a return to claim the credits.

Residents and Nonresidents

Resident

A resident is taxed on income from all sources.

A resident must file an Individual Income Tax Return—Resident (Form N-11, N-12, or N-13), if required to do so.

A Hawaii resident is (1) Every individual domiciled in Hawaii, and (2) Every other individual whether domiciled in Hawaii or not, who resides in Hawaii for other than a temporary or transitory purpose. An individual domiciled outside Hawaii is presumed to be a resident if he or she spends more than 200 days in Hawaii during the taxable year. This presumption may be overcome by evidence satisfactory to the Department of Taxation that the individual maintained a permanent place of abode outside the State and was in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of his or her presence or absence in compliance with military or naval orders of the United States, while engaged in aviation or navigation, or while a student at any institution of learning. See Tax Information Release No. 97-1, "Determination of Residence Status".

Nonresident

A Hawaii nonresident is an individual who is in Hawaii for a temporary or transient purpose, and whose permanent domicile is not Hawaii.

A nonresident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A nonresident will be taxed on income from Hawaii sources only.

A nonresident married to a Hawaii resident may choose to file a joint return with the resident spouse on Form N-11, N-12, or N-13; **however, the non-**

resident will then be taxed on all income from all sources. For more information, see **Married Filing a Joint Return** on page 7.

Election Under Act 60, SLH 1976

Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. To make the election, attach a signed statement to Form N-12 setting forth the date that the individual established residence in Hawaii and the individual's date of birth (which must be before July 1, 1911). Individuals making this election must file a return regardless of the amount of income earned, and **may not use Form N-11 or N-13.**

Part-Year Resident

A part-year resident is an individual who was a Hawaii resident for part of the year, and who was a nonresident during the other part of the year. This includes those who moved to Hawaii during the year and those who moved away from Hawaii during the year.

A part-year resident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A part-year resident will be taxed on all income from all sources during the period of residency, and on income from Hawaii sources only during the period of nonresidency.

Domicile Defined

The term "domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, **not for a mere special or temporary purpose, but with the present intention of making a permanent home.** Three things are necessary to create a new domicile: first, abandonment of the old domicile; second, the intent to establish a new domicile; and third, actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

Reminder: If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in Hawaii for more than 200 days in 2003. File a resident return with your home state, and file a Hawaii nonresident and part-year resident return (Form N-15) to report your Hawaii income.

Resident and Nonresident Examples

Note: For more information, see Tax Information Release No. 90-3, "Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident", Tax Information Release No. 90-10, "Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military and Spouses and Dependents of Persons in the Military", and Tax Information Release No. 97-1, "Determination of Residence Status".

Example 1—A Hawaii resident who enlists in the military normally will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed outside of Hawaii.

Example 2—A Hawaii resident working in a foreign country will remain a Hawaii resident unless permanent resident status is granted by the foreign country.

Example 3—Foreign students who are granted entry into the United States on an "F" visa are non-

residents for Hawaii tax purposes. Researchers and faculty members who are granted entry into the United States on “H”, “J”, or “Q” visas, and who have been in Hawaii for more than 200 days during the taxable year may be considered Hawaii residents.

Example 4—Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii was the transfer of the service member spouse to Hawaii, and if it is their intention to leave Hawaii when the service member spouse either is transferred to another military station or leaves the service.

Example 5—A Hawaii resident who marries a non-resident will remain a Hawaii resident unless the three requirements for changing his or her domicile are also met. (Refer to “**Domicile Defined**” on page 4.) This situation applies in reverse to a non-resident who marries a resident. A person’s residence status will not change just because of marriage.

Which Form to File You May Be Able to Use Form N-13 if:

- You had only wages, salaries, tips, interest, ordinary dividends, and unemployment compensation.

Note: *If you had more than \$1,500 in interest income or more than \$1,500 in dividends, you may still file Form N-13, provided you are not required to file Form N-11, N-12, or N-15 for any of the reasons listed on this page.*

- Your taxable income (adjusted gross income less standard deduction and personal exemptions) is less than \$100,000.
- You do not itemize your deductions.
- You do not claim adjustments to income.

You may WANT TO use Form N-11 or N-12 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can’t claim on Form N-13.

You may HAVE TO use Form N-11 or N-12 because of:

- The amount or kind of income you receive.
- Forms or schedules you file, or other taxes that can be reported only on Form N-11 or N-12.

You Must Use Form N-11 or N-12 if:

Amount of Income

- Your taxable income is \$100,000 or more.

Kinds of Income

You had income other than wages, salaries, tips, interest, ordinary dividends, and unemployment compensation, such as:

- Bartering income (fair market value of goods or services you received in return for your goods or services).
- Income from self-employment.
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Annuities, including lump-sum distributions.
- Alimony.
- Scholarships and Fellowships.

Itemized Deductions

Either husband or wife itemizes deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 7.5% of your adjusted gross income.
- Interest on mortgages.
- State and local income and real estate taxes. This includes state and local income taxes withheld on your Form W-2.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than \$100 and 10% of adjusted gross income.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form N-13 if you have a dependent child and can meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

Here is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- \$1,900 and you are Married filing a joint return or a Qualifying widow(er) with a dependent child.
- \$1,650 and you are a Head of Household.
- \$1,500 and you are Single.
- \$950 and you are Married filing a separate return.

Other Forms

You file **any** of these forms:

- Form N-1, Declaration of Estimated Tax for Individuals, for 2003.
- Form N-103, Sale of Your Home.

Other Conditions

You meet **any** one of these conditions:

- You applied any part of your 2002 overpayment to estimated tax for 2003, or if you want to apply any part of your 2003 overpayment to estimated tax for 2004.
- You received interest or dividends as a nominee (that is, in your name) for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.
- You are claiming the benefit of persons taking up residence in Hawaii after attaining the age of 65 years and before July 1, 1976.
- You are a resident husband or wife making a joint return if the other spouse is claiming the benefit of persons residing in Hawaii after attaining age 65 and before July 1, 1976.
- You make your return on the fiscal year basis which began in 2003.
- You make your return using an accounting method other than the cash receipts and disbursements method.
- At the end of 2003 you were married to a nonresident alien or dual status alien who had U.S. source income, and you do not file a joint return. Exception: You can still use Form N-13 if you meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

Adjustments to Income

You claim adjustments to income. Examples are:

- Educator expenses.
- Payments to an individual retirement arrangement

(IRA) or Keogh plan.

- Student loan interest deduction.
- Moving expenses (See Form N-139).
- One-half of self-employment tax.
- Self-employed health insurance deduction.
- Self-employed SEP, SIMPLE, and qualified plans.
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Payments to an individual housing account.
- Exclusion of first \$1,750 of military reserve or Hawaii national guard duty pay.
- Contributions by an individual development account (IDA) holder to their IDA.
- Archer MSA deduction.

Tax Credits

You claim **any** of these tax credits:

- Credit for income tax paid to another state or to a foreign country.
- Credit from a regulated investment company (no form; see Form N-11/N-12 instructions).
- Fuel tax credit for commercial fishers (Form N-163).
- Capital Goods Excise Tax Credit (Form N-312).
- Hotel Construction and Remodeling Tax Credit (Form N-314).
- Motion Picture and Film Production Income Tax Credit (Form N-316).
- High Technology Business Investment Tax Credit (Form N-318).
- Tax Credit for Research Activities (Form N-319).
- Individual Development Account Contribution Tax Credit (Form N-320).
- Ethanol Investment Tax Credit (Form N-324).
- Technology Infrastructure Renovation Tax Credit (Form N-326).
- Drought Mitigating Water Storage Facility Income Tax Credit (Form N-328).
- Credit for School Repair and Maintenance (N-330).
- Residential Construction and Remodeling Tax Credit (Form N-332).
- Low-Income Housing Credit (Form N-586).
- Enterprise Zone Tax Credit (Form N-756).
- Credit for Employment of Vocational Rehabilitation Referrals (Form N-884).

You Must Use Form N-15 if:

- You were a nonresident for the full year, or, if married filing jointly, both spouses were nonresidents for the full year
- You are taking up residence in Hawaii during the tax year. (Part-year resident)
- You are giving up residence in Hawaii during the tax year. (Part-year resident)

When to File

You should file as soon as you can after January 1, but not later than April 20, 2004. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday. If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 12. If you cannot meet the deadline, you are not required to file Form N-101A, Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return, (or any other form) to request an automatic 4-month

extension of time to file Form N-13. The 4-month extension is automatically granted without a filing of any kind. However, you will not be granted an automatic extension if you are under a court order to file your return by the regular due date.

Form N-101A need only be filed if you are making a payment, in which case Form N-101A must accompany your payment. The extension of time to file is not an extension of time for payment of tax.

Form N-101A can be filed electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may be used in lieu of Form N-101A.

Note: Under Hawaii income tax law, certain tax credits must be claimed within 12 months from the close of the tax year.

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. If you want to keep evidence that you mailed your return on time, ask your Post Office for a Certificate of Mailing. It is NOT necessary to get a certified or registered mail return receipt.

Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying under this provision. Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence. The private delivery service can tell you how to get written proof of the mailing date.

Where to File

Please use the addressed envelope that came with your forms. If you do not have an addressed envelope, or if you moved during the year, mail your return to the taxation district office in which you reside or have your principal place of business. If you have no residence in Hawaii, file with the Oahu District Office, P. O. Box 3559, Honolulu, Hawaii 96811-3559.

The State of Hawaii is divided into four taxation districts. You should file your return, pay your tax, get your forms, or conduct other Hawaii tax affairs with the taxation district office located in the county where you reside or have your principal business.

INTERNET ADDRESS

Tax forms are available on the Internet. The Department of Taxation's site on the Internet is: www.state.hi.us/tax

MAILING ADDRESSES

OAHU DISTRICT OFFICE
P.O. Box 3559
Honolulu, Hawaii 96811-3559

MAUI DISTRICT OFFICE
P.O. Box 913
Wailuku, Hawaii 96793-0913

HAWAII DISTRICT OFFICE
P.O. Box 1377
Hilo, Hawaii 96721-1377

KAUAI DISTRICT OFFICE
P.O. Box 1688
Lihue, Hawaii 96766-5688

DISTRICT OFFICE LOCATIONS

OAHU DISTRICT OFFICE
830 Punchbowl Street
Honolulu, Hawaii 96813-5094

Telephone:
For tax information:
808-587-4242
Toll-Free: 1-800-222-3229
TDD/TTY: 808-587-1418 (For the hearing impaired)
TDD/TTY Toll-Free: 1-800-887-8974 (For the hearing impaired)
E-mail: Taxpayer.Services@hawaii.gov

Tax forms by fax or mail:
808-587-7572
Toll-Free: 1-800-222-7572

MAUI DISTRICT OFFICE
State Office Building
54 S. High Street, #208
Wailuku, Hawaii 96793-2198
Telephone: 1-800-222-3229

HAWAII DISTRICT OFFICE
State Office Building
75 Aupuni Street, #101
Hilo, Hawaii 96720-4245
Telephone: 1-800-222-3229

KAUAI DISTRICT OFFICE
State Office Building
3060 Eiwa Street, #105
Lihue, Hawaii 96766-1889
Telephone: 1-800-222-3229

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 2003? If so, the taxpayer's spouse or personal representative may have to file a return and sign it for the person who died (decendent) if the decendent was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the decendent did not have to file a return but either had State income tax withheld, made estimated tax payments, or is eligible for various tax credits, a return must be filed to get a refund.

If your spouse died in 2003 and you did not remarry in 2003, or if your spouse died in 2004 before filing a return for 2003, you may still file a joint return for the 2003 tax year.

A return filed for a deceased taxpayer, including a joint return with a surviving spouse, must have the word "DECEASED" written in the upper left hand corner of the return. The word "DECEASED" and the date of death also must be written after the deceased taxpayer's first name and middle initial in the name and address area of the tax return.

Generally, the personal representative or other responsible individual must sign the return on behalf of the decendent. **If a refund is due, Form N-110, Statement of Person Claiming Refund Due a Deceased Taxpayer**, must be completed and attached to the return to ensure that the refund check will be issued in the name of the surviving spouse, personal representative, or other responsible individual instead of the decendent's name. A personal representative or other individual may be required to attach other documents; see Form N-110 for further information.

Exception for joint returns filed by surviving spouse. If a joint return is being filed by the decendent and the decendent's spouse, the spouse should write, "Filing as surviving spouse", on the signature line which the decendent would have signed, and then the surviving spouse should sign his or her name on the other signature line. If a refund is being claimed on the return, Form N-110 is not required. The refund check will be issued to the surviving spouse.

Declaration of Estimated Tax

Basic rules. Individuals who must pay more tax than is withheld, or who have no withholding, may have to file a declaration of estimated tax and pay that tax in a lump sum or installments. Income tax obligations might not be satisfied through withholding when an individual has income not subject to withholding, such as from self-employment, rent, gains from sales of property, interest and dividend income, unemployment compensation, or distributions from deferred compensation plans.

Who Must File a Declaration on Form N-1. An individual subject to Hawaii net income tax generally must file Form N-1, *Declaration of Estimated Tax for Individuals*, unless: (a) his or her estimated tax liability for the taxable year, after taking into account all taxes withheld or collected at the source, is less than \$500, or (b) the taxpayer did not have any tax liability for the preceding taxable year. See Form N-1 for details. Form N-1 can be filed electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile.

Date and Payment of Estimated Tax. Your declaration for 2004 must be filed on or before April 20, 2004. The tax may be paid in full with the declaration, or in equal installments on or before April 20, 2004, June 20, 2004, September 20, 2004, and January 20, 2005. Each installment payment must be submitted with a payment voucher. Make checks or money orders payable to the "Hawaii State Tax Collector". Form N-1 can be filed electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile.

Penalties. If you are required to file a declaration but you fail to do so, you may be subject to penalties. See **Penalties and Interest** on page 12.

Note: If you file a declaration for 2004, you must use Form N-11 or N-12 to claim the payments you made.

Special Instructions for Nonresident Aliens

In certain situations, a taxpayer may be considered a nonresident alien for federal income tax purposes and a resident for Hawaii income tax purposes. In these situations, the special rules applicable to individuals who are considered nonresident aliens for federal income tax purposes will apply when the individual files a Hawaii resident income tax return. See Tax Information Release No. 97-1, "Determination of Residence Status".

Here's How to Fill in Form N-13

(The circled numbers in the following instructions correspond to the circled numbers on the sample form on pages 17 and 18.)

1 Name, Address, Social Security Number, and Occupation

Note: Please check the box above the name and address area of the tax return if you are filing a tax return for the first time or if your address has changed.

Take the mailing label from the forms booklet we sent to you and attach it to your return. Make sure the information is correct. Draw a line through any incorrect information and write the correct information directly onto the label. Add any missing information, such as an apartment number. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Do not attach your label to the return until you have

completed and checked all entries. Use of the label helps us identify your account, saves processing time, and speeds refunds.

Do not attach your label to the envelope. It may get separated from your return.

If you did not receive a label, print or type the entries in this section.

Do not use the IRS mailing label.

Name

You must use your legal name. Nicknames are not permitted. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration so that the name on your tax return is the same as the name on the Social Security records. If these names do not match, your refund may be delayed.

If you file joint returns, write the names in the same order every year. There is a separate line for the spouse's name.

Write any descriptions (e.g., Jr., III, etc.) after your last name.

Address

Write your current mailing address in the space provided. If you receive your mail "in care of" someone else (i.e., your mail is sent to an address belonging to someone other than yourself), fill in that person's name in the space provided for the mailing address. Be sure to write "c/o" before the person's name.

If your address is outside the United States or its possessions or territories, enter the information on the line for "City, town or post office, State and ZIP code" in the following order: city, province or state, postal code, and the name of the country. **Do not** abbreviate the country name.

Important: If your address should change after you file your return, you must notify the Department in writing of your new address. Please include your social security number and your signature. Any refund checks due to you will **not** be forwarded to your new address by the U.S. Postal Service, and you might not receive your income tax forms and instructions next year.

Social Security Number

Write your social security number in the space provided. If you are married, you must also write your spouse's social security number in the space provided whether joint or separate returns are filed. Your social security numbers must be written in the same order as your names are written on your return.

If you are an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN.

Occupation

Write your occupation in the space provided. If married and filing a joint return, also write your spouse's occupation in the space provided.

2 Hawaii Election Campaign Fund

This fund was established by the Hawaii State Legislature to support public financing of Hawaii governor's election campaigns.

You may have \$2 go to the fund by checking the "Yes" box. On a joint return, one or both of you may choose to have \$2 go to this fund, or both may choose not to.

If you check "Yes," it will not change the tax or refund shown on your return.

Once made, the designation cannot be revoked.

3 Boxes 1 through 5 Filing Status

Check either box 1, 2, 3, 4, or 5 as appropriate. Do not put a check in more than 1 box.

Note: More than one filing status may apply to you. Choose the one that will give you the lowest tax.

Filing Status Box 1 Single

Select box 1, Single, if on December 31, 2003, you were unmarried, divorced, or separated from your spouse under a separate maintenance decree. State law governs whether you are married, divorced, or legally separated.

If you are married on December 31, 2003, consider yourself married for the whole year.

If your spouse died during 2003, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2003.

If you are unmarried and provide a home for certain other persons, you may be able to file as Head of Household.

If you were married in 2003, had a child living with you, and lived apart from your spouse during the last 6 months of 2003, you may be able to file as Head of Household. See **Married Persons Who Live Apart (and Abandoned Spouses)** on this page.

Filing Status Box 2 Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Note: If you filed a joint return, and you and your spouse decide to file separate returns for the year, both of you **MUST** file amended returns on or before the due date of the original return (April 20). **You may not change your filing status from married filing jointly to married filing separately after that date.**

If your spouse died in 2003 or in 2004 before filing a return for 2003, see **Death of Taxpayer**, on page 6.

Tax Savings.—If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on this page. If you qualify, check Box 4 for Head of Household.

Special Rule for Nonresidents of Hawaii Who File a Joint Return With a Hawaii Resident.—If at the end of the taxable year you were a nonresident of Hawaii (i.e., a U.S. resident who is not a resident of Hawaii) who is married to a resident of Hawaii, you may choose to file a joint return with the resident spouse on Form N-11, N-12, or N-13. However, if a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

Special Rule for Nonresident and Dual-Status Aliens.—Generally, you cannot file a joint return if either spouse was a nonresident alien at any time during the tax year. However, nonresident aliens married to U.S. citizens or residents can elect to be taxed as a U.S. resident and file joint returns. If a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

Note: For purposes of filing a joint return, common

law marriages are not recognized under Hawaii law unless they began in a state which permits common law marriages.

Filing Status Box 3 Married Filing a Separate Return

You may file separate returns whether both you and your spouse had income, only one of you had income, or neither of you had income.

If you choose to file separate returns, both you and your spouse must figure your tax the same way. This means that if one of you itemizes your deductions, the other must also itemize their deductions. (If you itemize your deductions, both of you must file Form N-11, N-12, or N-15). You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemptions for your spouse. See instructions for lines 6a and 6b on page 8.

Special Rule for Nonresident and Dual-Status Aliens.—Married nonresident aliens must file separate returns. However, nonresident aliens who are married to U.S. citizens or residents and who elect to be taxed as a U.S. resident may file joint returns. However, see **Married Persons Who Live Apart (and Abandoned Spouses)**.

Married Persons Who Live Apart (and Abandoned Spouses)

You will be considered unmarried if you meet **ALL** of the following tests:

- 1) You file a separate return, and
- 2) You paid more than half the cost of keeping up your home for the tax year, and
- 3) Your spouse did not live in your home during the last 6 months of the tax year, and
- 4) Your home was, for more than 6 months of the year, the principal home of your child, stepchild, adopted child, or foster child whom you can claim as a dependent or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules discussed later, for **Children of Divorced or Separated Parents** on page 8.

If you are considered unmarried under these rules, you will qualify to file as Head of Household.

Special Rule for Nonresident and Dual-Status Aliens.—If you were a nonresident or dual-status alien during the tax year, the special rules for Married Persons Who Live Apart (and Abandoned Spouses) will not apply to you unless you meet all of the tests previously stated, and you are a resident of Canada or Mexico. If you are considered unmarried under these rules, you may file as a single individual rather than married filing separately. You cannot file as Head of Household.

Filing Status Box 4 Head of Household

There are special tax rates for a person who can meet the tests for Head of Household. These rates are lower than the rates for Single or Married Filing a Separate Return.

You may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year. You must have paid more than half the cost of keeping up a home that was the principal home for more than half the year for you and:

- 1) Your unmarried child, grandchild, stepchild or

adopted child. This child does not have to be your dependent.

- 2) Your married child, grandchild, stepchild or adopted child whom you can claim as your dependent without a Multiple Support Declaration or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules for **Children of Divorced or Separated Parents** on this page.
- 3) Any other relative, including your mother or father, whom you can claim as a dependent without a Multiple Support Declaration. For persons who qualify as a relative, see **Children and Other Dependents** on this page.

Also, you may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year, and pay more than half the cost of keeping up a home that was the principal home for the whole year for your mother or father whom you can claim as a dependent without a Multiple Support Declaration, but who does not live with you.

Note: If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

Special Rule for Nonresident and Dual-Status Aliens.—If you were a nonresident or dual-status alien during the tax year, you cannot file as Head of Household.

Filing Status Box 5 Qualifying Widow(er) with Dependent Child

If your spouse died during 2001 or 2002 and you did not remarry before the end of 2003, file a return for 2003 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet **ALL 3** of the following tests:

- You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether or not you actually filed a joint return.)
- Your dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).
- You paid over half the cost of keeping up the home for this child for the whole year.

Check box 5, Qualifying Widow(er) with Dependent Child, and show the year your spouse died in the space provided. Do not claim an exemption for your spouse. (You can claim the exemption only for the year your spouse died.)

If your spouse died in 2003 and you did not remarry, consider yourself married for the whole year. If your spouse died before 2001 and you did not remarry, you may check Box 4 if you meet the tests under **Head of Household** on page 7. Otherwise you must file as Single.

Note: See **Death of Taxpayer** on page 6 for more information.

Special Rule for Nonresident and Dual-Status Aliens.—The special rules or Qualifying Widow(er) With Dependent Child will not apply unless the surviving spouse meets all of the tests previously stated, and was a resident alien or U.S. citizen the year their spouse died. The residency status refers to the surviving spouse's actual status, and not the election that some nonresident aliens make to be taxed as U.S. residents.

4 Lines 6a through 6e Exemptions

Lines 6a and 6b Boxes REGULAR — FOR YOURSELF AND SPOUSE

Take one exemption for yourself unless you can be claimed as a dependent on another person's tax return. (See **Children and Other Dependents** on this page). If you are married, you can take an exemption for your spouse if you file a joint return.

If you file a separate return, you can take your spouse's exemption only if your spouse is not filing a return, had no income, and was not the dependent of someone else. If your spouse meets these qualifications, check the box under line 6b.

If, at the end of 2003 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

If your spouse died during 2003, and you did not remarry before the end of 2003, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for **Death of Taxpayer** on page 6.

AGE 65 OR OVER — FOR YOURSELF AND SPOUSE

Take another exemption if you or your spouse were age 65 or over. You **MAY NOT** take this additional exemption for dependents. If you or your spouse's 65th birthday is on January 1, 2004, you can take the extra exemption for age for 2003.

If you file married filing separately, you may **NOT** claim the extra exemption for age 65 or over for your spouse.

Lines 6c and 6d Boxes Children and Other Dependents

Enter on lines 6c and 6d the full names, social security numbers, and other information for your dependent children and other dependents. Each dependent must have a social security number. Enter the number of dependent children listed in box 6c. Enter the number of other dependents listed in box 6d.

Each person you claim as a dependent has to meet the following tests **a** through **e**:

a. Income

The dependent received less than \$3,050 gross income. (The test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year and under 24 years of age at the end of the year.) Please see the instructions for **Student Dependent** on this page.

Note: Gross income does not include nontaxable benefits such as social security or welfare benefits.

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules for **Children of Divorced or Separated Parents** on this page, or **Dependent Supported by Two or More Taxpayers** on page 9. If you file a joint return, the support can be from either spouse.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.).

If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to

live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

Note: However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test 1 or 2 below:

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Sister	Mother-in-law	or, if related
Stepchild	Grandchild	Father-in-law	by blood:
Mother	Stepbrother	Brother-in-law	Uncle
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Daughter-in-law	Aunt
Brother	Stepfather	Son-in-law	Niece

2. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person is against local law.

For this purpose **child** includes:

- Your son, daughter, stepson, stepdaughter;
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a member of your family for the whole year).

Student Dependent

Even if your child had gross income of \$3,050 or more, you can claim the child as a dependent if he or she can meet tests **b**, **c**, and **d**: **AND**

- was under 24 years of age at the end of the year, and
- was enrolled as a full-time student at a school during any 5 months of 2003; **OR**
- took a full-time, on-farm training course during any 5 months of 2003. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of students in attendance. For this purpose **school** includes:

- elementary, junior, and senior high schools;
- colleges and universities; and technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents

The parent having custody of a child for the greater portion of the year (the custodial parent) will

generally be entitled to the dependency exemption. This rule applies to parents not living together during the last six months of the calendar year and those divorced or separated under a separation agreement.

This general rule does not apply in the case of the following three exceptions:

- a. There is a multiple support agreement in effect, OR
- b. The custodial parent has agreed to release his or her claim to the dependency exemption to the noncustodial parent in a decree or agreement in effect before January, 1985, and the noncustodial parent furnishes at least \$600 support for the child within the taxable year, OR
- c. The custodial parent relinquishes the exemption and provides the noncustodial parent with a written statement that the custodial parent will not claim the dependency exemption for the taxable year. This statement shall be attached to the return of the noncustodial parent who claims the exemption. Federal Form 8332 may be used for this purpose.

Support by the spouse of a remarried parent will be treated as support by that parent.

Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support.

One of the taxpayers may claim the person as a dependent if **all** of the following are met:

1. The tests for income, married dependent, citizenship or residence, and relationship as discussed under Lines 6c and 6d.
2. The taxpayer paid more than 10% of the dependent's support, and
3. The taxpayer attaches to his or her return a signed **federal Form 2120**, Multiple Support Declaration, from every other qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 2003 for the person he or she helped to support.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 2003 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

Income

A Hawaii resident is subject to income tax on his or her entire income earned worldwide.

Examples of Income You Must Report

- Wages, including salaries, bonuses, commissions, fees, and tips.
- U.S. Cost of Living Allowance.
- Living Quarter Allowance.
- Dividends (Part II)
- Interest (Part I) on:
 - tax refunds;
 - bank deposits, bonds, notes;
 - bonds issued by other states and local governments; and
 - accounts with savings and loan associations, mutual savings banks, credit unions, etc.
- Unemployment compensation benefits.
- Temporary Disability Insurance Benefits to the extent that such amounts:
 - are attributable to contributions by your employer which were not includible in your gross income,

come, or

– are paid by your employer.

Examples of Income You Do Not Report

- Pensions where no employee contributions are involved.
- All Government payments and benefits made to veterans and their families.
- Dividends on Veteran's Government Insurance
- Benefits paid by the Hawaii Retirement System or similar public (federal, city and county, or other state) retirement system.
- Workers' compensation, insurance, damages, etc., for bodily injury or sickness.
- Interest on Federal, Hawaii State and County municipal bonds. Also, U.S. Savings Bonds.
- Interest on bonds issued by the Governments of Puerto Rico, Virgin Islands, and Guam.
- Life insurance proceeds upon death.
- Social Security benefits.
- Railroad Retirement Act benefits.
- Gifts, inheritances, bequests.
- Compensation by Hawaii or the U.S. to a patient affected with leprosy.
- Child support.
- Welfare benefits.
- Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements for normal living expenses as income.)
- Contributions to an annuity purchased by qualified nonprofit organization or public school or deferred compensation plans with respect to service for State or local government.
- Amounts you received as combat duty pay while deployed to an area designated as a combat zone by the President of the United States.
- Royalties and other income derived from patents, copyrights, and trade secrets developed and arising out of a qualified high technology business.
- All income earned and proceeds derived from stock options or stock, including stock issued through the exercise of stock options or warrants, from a qualified high technology business or from a holding company of a qualified high technology business by an employee, officer, or director of the qualified high technology business, or investor who qualifies for the high technology business investment tax credit.
- Amounts paid after 1999 as restitution payments made to Holocaust victims (or their heirs or estate).
- Amount of payment stipend waived by Department of Education coaches and dispensed to the school for the benefit of the coach's team.

Rounding Off to Whole Dollars

The Department of Taxation is requiring individual taxpayers to round off cents to the nearest whole dollar for all dollar entries on the tax return and schedules. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1 and \$2.69 becomes \$3. If you have to add two or more amounts to figure the amount to enter on a line, schedule, or worksheet, you may choose to use one of two methods. Once a method of rounding is established, you must use the same method throughout the return. The first method is to include the cents when adding and round off only the total. The other method is to round off each entry. For exam-

ple: You received two W-2 forms, one showing Hawaii withholding of \$50.55 and one showing Hawaii withholding of \$185.73. For rounding method 1, show your total Hawaii withholding as \$236, (\$50.55 + \$185.73 = \$236.28 rounded to \$236). For rounding method 2, show your total Hawaii withholding as \$237, (\$50.55 rounded to \$51.00 + \$185.73 rounded to \$186.00 = \$51 + \$186 = \$237).

5 Line 7 Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your HW-2 forms. If you received federal Form W-2, report the amount in box 16, State wages, tips, etc. For a joint return, add the totals for you and your spouse. Report all wages you received even if you don't have a HW-2 form. If all your tips are not shown on your HW-2 forms, add these amounts in, too. Include amounts received under an employer-paid dependent care benefit plan from Schedule X, Part III. If you have received any benefits from such a plan for the taxable year, you must complete Schedule X and file it with your Form N-13. Also, include on this line amounts received as cost of living allowance, living quarter allowance, and temporary disability insurance benefits.

If you lose a HW-2 form, ask your employer for a new one. If your employer does not give you a HW-2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue or correct your HW-2 form. If you can't get a HW-2 form from your employer by February 15, contact your taxation district office.

6 Lines 8 and 9 Interest and Dividend Income

Line 8 Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, notes and loans, and others on line 8. Include any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook. Be sure to include interest on tax refunds.

If your total interest income is more than \$1,500 you must list the name of the payer and the amount of interest on page 2 of Form N-13.

Note: If you received interest as a nominee for someone else, or you received or paid accrued interest on securities transferred between interest payment dates, you may NOT file Form N-13. You MUST file Form N-11 or N-12 instead.

Line 9 Ordinary Dividends

Note: Dividends from stock, including stock issued through the exercise of stock options or warrants, from a qualified high technology business or from a holding company of a qualified high technology business by an employee, officer, or director of the qualified high technology business, or investor who qualifies for the high technology business investment tax credit is excluded from Hawaii income taxes.

Enter your total ordinary dividends on line 9. Ordinary dividends are dividends paid out of earnings and profits. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise. Dividends that are reinvested in stock purchase plans are taxable and should also be entered on line 9.

Do not include nontaxable distributions on line 9.

In general, distributions that are NOT made out of earnings and profits are a return of your investment and will not be taxed until you get back your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your costs (or other basis), you must report these distributions as capital gains on Form N-11 or N-12.

If the total of your ordinary dividends is more than \$1,500 you must list the name of the payer and the amount of dividends on page 2 of Form N-13.

Note: If you received any capital gain distributions, or you received dividends as a nominee for someone else, you may NOT file Form N-13. You MUST file Form N-11 or N-12 instead.

7 Line 10 Unemployment Compensation

Unemployment compensation (insurance) you received is taxable.

You should get a statement, on federal Form 1099-G, showing the total unemployment compensation paid to you during the year. For payments in 2003, you should receive this statement by January 31, 2004.

Enter on line 10 the amount from federal Form 1099-G.

Do not include on line 10 any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on Form N-13, line 7.

8 Line 11 Adjusted Gross Income

Add the amounts on lines 7, 8, 9 and 10.

Note: If you can be claimed as a dependent on another person's return, check the box under line 11.

9 Line 12 Standard Deduction

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the amount of the standard deduction appropriate to their filing status. The amount of the standard deduction for each filing status is listed below:

Filing Status	Standard Deduction
Single	\$1,500
Married filing jointly	\$1,900
Married filing separately	\$ 950
Head of Household	\$1,650
Qualifying Widow(er)	\$1,900

Standard deduction for dependents. Your standard deduction is limited to the greater of \$500 or your earned income (up to the full standard deduction for your filing status). Enter the appropriate amount on line 12. The standard deduction for an individual who can be claimed as a dependent on the tax return of another taxpayer is computed using the worksheet below.

- A. Enter the amount from Form N-13, line 7A. _____
- B. Minimum amountB. 500.00
- C. Compare the amounts on lines A and B. Enter the LARGER of the two amounts here.C. _____
- D. Maximum amount. Enter the full standard deduction for your filing status, shown in the chart above, here.....D. _____

E. Compare the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on Form N-13, line 12.E. _____

Line 13

Subtract line 12 from line 11 and show the difference on line 13.

REMINDER: This line **MUST** be filled in.

10 Line 14 Exemptions Regular Exemptions

You are allowed \$1,040 for each exemption you can claim. Multiply \$1,040 by the number of exemptions shown on line 6e. Enter the amount on line 14. Remember, if you can be claimed as a dependent on another person's tax return, you may not claim an exemption for yourself.

Blind, Deaf, or Totally Disabled — Definition, Certification and Exemptions.

Check the appropriate box(es) on line 14 if you are blind, deaf or disabled and your impairment has been certified. The disability exemption will be disallowed and your return processed without the exemption(s) claimed if you have not qualified for this special exemption by completing Form N-172 prior to filing your return and you will be required to file an amended return AFTER submitting Form N-172 in order to claim this exemption.

"Blind" means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

"Deaf" means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is 82 decibels, A.S.A., or worse.

"Person totally disabled" means a person who is totally and permanently disabled either physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. It is presumed that a person whose gross income, before deductions and exemptions, exceeds \$30,000 per year is engaged in a substantial, gainful business or occupation.

The impairment of sight, deafness or disability shall be certified to on the basis of a written report on an examination performed by a qualified ophthalmologist, qualified optometrist or a qualified otolaryngologist, licensed audiologist, or a qualified physician, as the case may be.

A blind, deaf, or totally disabled person who qualifies and elects the special exemption shall be allowed the following exemptions:

One individual (any filing status)—	\$7,000
Husband and Wife (non-disabled spouse under 65)—	\$8,040
Husband and Wife (non-disabled spouse age 65 or over)—	\$9,080
Husband and Wife (both disabled)—	\$14,000

For more information, see Tax Information Release No. 89-3, "State Tax Benefits Available to Persons with Impaired Sight, Impaired Hearing, or Who are Totally Disabled" and Tax Information Release No. 94-2, "State Tax Benefits Available to Persons Totally Disabled".

Note: If you claim this special exemption, you will not be able to claim the additional exemptions for your children or other dependents.

Enter the appropriate amount on line 14.

11 Line 15 Taxable Income

Subtract line 14 from line 13. This is your taxable income. Your tax is figured on this amount. If line 15 is less than \$100,000, please continue.

If line 15 is \$100,000 or more, you **CANNOT** use Form N-13. You **MUST** file Form N-11 or N-12.

If You Qualify, the Hawaii Department of Taxation Will Figure Your Tax

If you want us to, we will figure your tax for you. If you paid too much we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later. We can do this **ONLY** if:

- You fill in the parts of your return through lines 15, 17, 18, 21a through 21f (if you wish to claim the applicable tax credits), and 24 (if you wish to make a contribution). **The Department of Taxation will NOT fill in these lines for you.**
- You attach a copy of all your HW-2 forms to your Form N-13.
- You complete Parts I and II on page 2 of Form N-13 if required.
- You (and your spouse if filing a joint return) sign and date your return.

CAUTION: The Department of Taxation will complete lines 16, 19, 20, 22, 23, 25, 26, or 27 if left blank. You **MUST**, however, complete lines 15, 17, 18, 21a through 21f (if you qualify and wish to CLAIM any of these credits), and 24 (if you wish to make a contribution). You will not receive ANY credit for what you did not claim.

12 Line 16 Figuring Your Income Tax

If line 15 is less than \$100,000, find your tax in the Hawaii Tax Table on pages 20-31 unless you must file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000. See Form N-615 and instructions for more information. If line 15 is \$100,000 or more you **CANNOT** file Form N-13. Instead, you must file Form N-11 or N-12 and use the Tax Rate Schedules to figure your tax.

Be sure you use the correct column in the Hawaii Tax Table. After you have found the correct tax, enter that amount on line 16.

13 Line 17 Energy Conservation Tax Credit

Note: The energy conservation tax credit expired on June 30, 2003.

Each resident taxpayer who files an individual income tax return for 2003 may claim a tax credit against his or her individual income tax liability for a solar or wind energy system, heat pump, or ice storage system installed and placed in service **before July 1, 2003**. Additions to existing systems (e.g., additional solar energy panels) and systems for a second home qualify for this credit. The cost of repairs to existing systems (e.g., replacing solar energy panels), however, **do not** qualify for this credit. The tax credit shall apply only to the actual cost of the solar or wind energy system, heat pump, or ice storage system, including accessories and installation, and shall not include the cost of consumer incentive premiums unrelated to the operation of the

system or offered with the sale of the system or heat pump (such as "free gifts", offers to pay electricity bills, or rebates).

The tax credit may be claimed for the following energy conservation systems installed and placed in service after 12/31/89 (12/31/90 for ice storage systems), but **before 7/1/2003**:

Type of Energy Conservation System	Tax Credit Rate
1. Wind energy systems	20% of the actual cost of the system.
2. Solar energy systems	
a. New and existing single family residential buildings.	The lesser of 35% of the actual cost of the system or \$1,750.
b. New and existing Multi-unit buildings used primarily for residential purposes.	Per building unit: The lesser of 35% of each unit's actual cost of the system or \$350.
c. New and existing hotel, commercial and industrial facilities.	35% of the actual cost of the system.
3. Heat pumps	
a. New and existing single family residential buildings.	The lesser of 20% of the actual cost of the system or \$400.
b. New and existing Multi-unit buildings used primarily for residential purposes.	Per building unit: The lesser of 20% of each unit's actual cost of the system or \$200.
c. New and existing hotel, commercial and industrial facilities.	20% of the actual cost of the system.
4. Ice storage systems	50% of the actual cost of the system.

In the event that tax credits claimed exceed the amount of the income tax payments due, the excess of credits may be carried over to subsequent years until used up.

To determine this tax credit, use Form N-157 and attach the form to individual income tax return Form N-13, and enter on page 2, line 17, the amount of the credit claimed.

For more information see Form N-157.

14 Line 18 Renewable Energy Technologies Income Tax Credit

Each resident taxpayer who files an individual income tax return for 2003 may claim a tax credit against his or her individual income tax liability for an eligible renewable energy technology system installed and placed in service **after June 30, 2003**. The tax credit shall apply only to the actual cost of the solar thermal, wind powered, or photovoltaic energy system, including accessories and installation, and shall not include the cost of consumer incentive premiums unrelated to the operation of the system or offered with the sale of the system (such as "free gifts", offers to pay electricity bills, or rebates) and costs for which another credit is claimed. The dollar amount of any new federal energy tax credit similar to this credit that is established after June 30, 2003, and any utility rebate, shall be deducted from the cost of the qualifying system and its installation before determining the State credit. Tax credits that exceed your income tax liability are not refunded.

The tax credit may be claimed for the following renewable energy technology systems installed and placed in service **after 6/30/03**:

Type of Renewable Energy Technology System	Tax Credit Rate
1. Solar thermal energy systems	
a. Single family residential property.	The lesser of 35% of the actual cost of the system or \$1,750.
b. Multi-family residential property.	Per unit: The lesser of 35% of each unit's actual cost of the system or \$350.
c. Commercial property.	The lesser of 35% of the actual cost of the system or \$250,000.
2. Wind powered energy systems	
a. Single family residential property.	The lesser of 20% of the actual cost of the system or \$1,500.
b. Multi-family residential property.	Per unit: The lesser of 20% of each unit's actual cost of the system or \$200.
c. Commercial property.	The lesser of 20% of the actual cost of the system or \$250,000.
3. Photovoltaic energy systems	
a. Single family residential property.	The lesser of 35% of the actual cost of the system or \$1,750.
b. Multi-family residential property.	Per unit: The lesser of 35% of each unit's actual cost of the system or \$350.
c. Commercial property.	The lesser of 35% of the actual cost of the system or \$250,000.

To determine this tax credit, use Form N-334 and attach the form to the income tax return Form N-13, and enter on page 2, line 18, the amount of the credit claimed.

For more information, see Form N-334.

15 Line 21a Total Hawaii Income Tax Withheld

Enter the amount of Hawaii income tax withheld as shown on your HW-2 form. If you have more than one HW-2 form, add the amounts of Hawaii income tax withheld. If you are filing a joint return, add the amounts of Hawaii income tax withheld for you and your spouse.

Also include on this line, Hawaii income tax withheld on unemployment compensation as shown on your federal Form 1099-G.

16 Line 21b Amount Paid With Extension(s)

If you made a payment with Form N-101A (or federal Form 4868) and/or N-101B (or federal Form 2688), enter the amount you paid on this line.

Other Credits

IMPORTANT!! The amount of any credit claimed on lines 21c through 21f which total more than your tax liability will be refunded to you. It is very important that you *carefully* read the following instructions for each of these credits to ensure that you properly claim all the credits for which you are entitled.

17 Line 21c Low-Income Refundable Tax Credit

If your Hawaii adjusted gross income was \$20,000 or less, you may qualify for this credit. See the instructions for Schedule X, Part I, on page 13. Figure the credit on Schedule X, Part I, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2004.

18 Line 21d Credit for Low-Income Household Renters

If you occupy and pay rent for real property within the State as your residence, your Hawaii adjusted gross income was less than \$30,000, and the rent you paid during 2003 was more than \$1,000, you may qualify for this credit. To see if you qualify, see the instructions for Schedule X, Part II, on page 14. If you qualify, figure the credit on Schedule X, Part II, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2004.

19 Line 21e Credit for Child and Dependent Care Expenses

Certain payments made for child and dependent care (including payments made to the State of Hawaii A+ Program) may be claimed as a credit against your tax due. To see if you qualify, see the instructions for Schedule X, Part III, on page 14. If you qualify, figure the credit on Schedule X, Part III, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

20 Line 21f Credit for Child Passenger Restraint System

Each resident taxpayer who files an individual income tax return for the taxable year may claim a tax credit for 2003 for the purchase of **one or more new** child passenger restraint systems which can be shown to be in substantial conformity with specifications for such restraint systems set forth by the federal motor vehicle safety standards which were in effect at the time of such purchase.

Note: This credit is \$25 **per return** regardless of the cost or the number of restraint systems purchased.

To Claim this Credit. Enter \$25 in line 21f, and attach a copy of the sales invoice, which states the type of child restraint system purchased, to your return.

1) If the invoice doesn't have your name on it, you

must attach a statement saying that you and nobody else is claiming the credit for the purchase described in the invoice.

- 2) If the invoice has somebody else's name on it, you must attach an explanation.

Your claim for this credit may be rejected if the invoice is not attached, or if 1) or 2) applies but no statement or explanation is attached.

Deadline for claiming this credit. Claims for the tax credit, including any amended claims thereof, must be filed on or before December 31, 2004.

21 Line 23 Amount Overpaid

If line 22 is larger than line 20, subtract line 20 from line 22 and show the difference on line 23. This is the amount overpaid. The Hawaii School-Level Minor Repairs and Maintenance Special Fund provides moneys for school-level minor repairs and maintenance. If you have an overpayment of at least \$2 (\$4 if married and filing a joint return), you can choose to contribute to the Hawaii school-level minor repairs and maintenance special fund (line 24).

22 Line 24 Contribution to the Hawaii School-Level Minor Repairs and Maintenance Special Fund

If you want to contribute to the Hawaii school-level minor repairs and maintenance special fund, enter \$2 (\$4 if your spouse also wants to contribute and you are filing jointly). No other amounts can be accepted. Your contribution will reduce your refund. Once made, the contribution cannot be revoked.

23 Line 25 Amount Refunded to You

Line 23 minus line 24. This is the amount that will be refunded to you. This line must be completed for you to receive a refund.

If the refund is large, you should see your payroll office about reducing the amount of tax that is withheld from your wages.

Note: If you are filing your return after the prescribed due date, the refund shown may be limited or disallowed due to the statute of limitations. In general, a claim for refund or credit for overpaid income taxes must be filed within three years after the return is filed for the taxable year, within three years of the due date for filing the return, or within two years from when the tax is paid, whichever is later. For purposes of determining whether a refund or credit is allowed, taxes paid on or before the due date of the return (e.g. taxes withheld from an employee's pay, or estimated tax payments) are considered paid on the due date of the return, without considering an extension of time to file the return.

24 Line 26 Amount You Owe

If line 20 is larger than line 22, subtract line 22 from line 20 and show the difference on line 26. This is the balance you still owe. Use Form N-200V, Individual Income Tax Payment Voucher, to send your payment to the Department of Taxation. Attach your check or money order and Form N-200V to the front of Form N-13. Write your social security number and "2003 Form N-13" on your check or money order.

Note: If you include penalty and/or interest for the late filing of your return with your payment, identify

and enter these amounts on a separate sheet of paper and attach to Form N-13. Do not include the penalty and/or interest amounts for the late filing of your return in the Amount You Owe on line 26 of Form N-13.

Note: If you cannot pay the full amount you owe, you can enter a payment agreement by requesting for a payment agreement after you receive the billing notice. Please be aware that penalty and interest continue to accrue on the unpaid tax amount even though you have not received the billing notice. Payments will be accepted and applied to your tax liability; however, to ensure your payments are applied correctly, your check or money order must have: (1) your name clearly printed on the check as it is printed on the tax return (if filing a joint return, also print your spouse's name), (2) your social security number (if filing a joint return, also write your spouse's social security number), and (3) the tax year and form number you filed (e.g., 2003 N-13).

25 Line 27 Estimated Tax Penalty

See the instructions for **Penalties and Interest** on this page and Form N-210 to see if you owe a penalty for the underpayment of estimated taxes.

If you owe a penalty, enter the penalty amount on Form N-13, line 27. Do not include the penalty amount on line 23 or line 26. If you have any taxes due, include the amount of the penalty on Form N-200V. If you have an overpayment, your overpayment will be reduced automatically by the amount of the penalty.

Check the box at line 27 if Form N-210 is attached.

26 Line 28 2004 Forms

If your Form N-13 is prepared by someone else, or if you do not need Hawaii income tax forms mailed to you next year, check the box at line 28, and you will receive a pre-printed label only.

27 Third Party Designee

If you want to authorize the Department of Taxation to discuss your tax return with a person that you designate, enter the name of your third party designee, telephone number, and identification number. You are authorizing the Department to call your third party designee to answer any questions that may arise during the processing of your tax return.

Note: This designation is not a full power of attorney and does not replace Form N-848.

28 Completing Your Return Sign and Date Your Return

Form N-13 is not considered a valid return unless you sign it. If you are unable to sign the return (due to disease or injury, etc.), you can appoint an agent to sign your return. A return signed by an agent must have a power of attorney attached that authorizes the agent to sign for you. You can use Form N-848, Power of Attorney.

Be sure to date your return. If you have someone prepare your return, you are still responsible for the correctness of the return.

Attach a copy of your HW-2 or federal Forms W-2 and 1099-G (unemployment compensation) to your return. Also, attach your check or money order and Form N-200V to the front of Form N-13.

Joint Return. Your spouse must also sign if it is a joint return. If your spouse cannot sign because of disease or injury and tells you to sign, you can sign

your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to also sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse cannot sign, and that your spouse has agreed to your signing for him or her.

If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

If your spouse is unable to sign the return because he or she is serving in a combat zone, and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone.

If your spouse cannot sign the joint return for any other reason, you can sign for your spouse only if you are given a valid power of attorney. Attach the power of attorney to your tax return.

If you are filing a joint return as a surviving spouse, see **Death of Taxpayer** on page 6.

Child's return. If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the Paid Preparer's Information space under your signature should remain blank. If someone prepares your return and **does not charge you**, that person **should not sign** your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Information area of your return. The preparer may furnish his or her alternative identifying number for income tax return preparers (PTIN) instead of his or her social security number.

If you have questions about whether a preparer is required to sign your return, please contact your taxation district office.

The preparer required to sign your return **MUST** complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with your taxation district office.

Reminders

Processing of Your Tax Return

In general, refunds due to you are issued within 8 weeks from the date your return is filed with the Department of Taxation. However, it may take additional time if you filed your return close to the April 20 filing deadline, if errors were made in completing your return, or you moved and did not change your address in writing with the district tax office with which you filed your return.

Please do not contact the Department regarding the status of your tax return until at least 4 weeks have passed if you filed your tax return in January or February, or until at least 6 weeks have passed if you filed your tax return in March or April.

Penalties and Interest

a. Late Filing of Return. The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

b. Extensions. If you are unable to file your Hawaii tax return by April 20, 2004, you are not required

to file Form N-101A, Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return, (or any other form) to request an automatic 4-month extension of time to file Form N-13. The 4-month extension is automatically granted without a filing of any kind. However, you will not be granted an automatic extension if you are under a court order to file your return by the regular due date.

Form N-101A need only be filed if you are making a payment, in which case Form N-101A must accompany your payment. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may be used in lieu of Form N-101A. You should estimate the amount of tax you think will be due, and pay any tax you think you will owe. If, after April 20, you find that your estimate of the tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay any estimated additional tax with another Form N-101A or federal Form 4868.

c. Interest. Interest will be charged on taxes not paid by their due date, even if an extension of time to file is granted. The interest rate for not paying tax when due is 2/3 of 1% of the unpaid amount for each month or part of a month it remains unpaid.

d. Failure to pay tax after filing timely returns. If a return is timely filed and the tax due is not completely paid within 60 days of the due date of the return, an amount up to 20% of the unpaid tax will be added to the tax due.

e. Underpayment of estimated taxes. You may be subject to a penalty for not paying enough estimated tax if your tax payments, including withholding, do not total the smallest of:

- 1) 60% of the 2003 tax liability; or
- 2) 100% of the tax shown on the 2002 return.

There are special rules for farmers and fishermen.

For more information, see Form N-210, Underpayment of Estimated Tax by Individuals and Fiduciaries.

Change of Address

If your mailing address changes after you file your return, you must notify the Department in writing of the change in addition to notifying the post office serving your former address. Failure to do so may prevent any refund due to you from being delivered (the postal service is not permitted to forward your State refund check), and delay important notices or correspondence to you regarding your return. Be sure to include your name(s) and social security number(s) as printed on your return in any correspondence with the Department.

How Long Should Records Be Kept?

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 3 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, you may file an amended return on Form N-13 to change the Form N-13 you already filed. Use the Form N-13 for the year you are amending. (You cannot file a 2002 amended return on a 2003 Form N-13.) Write the word **"AMENDED"** in the upper left hand corner of the return, and fill in the return with all of the correct information. Attach a statement to the amended return explaining the

changes to income, deductions, and credits.

If you **paid additional tax** with your original return, include that amount in the total on line 22 of the amended Form N-13 and write "Additional tax paid with original return" on the dotted line to the left of the total. If you **claimed a refund** on your original return, subtract that amount from the amended Form N-13, line 22. If Form N-13, line 22 was blank on your original return, show the refund amount in parentheses.

For information on the statute of limitation periods within which you may file an amended return to claim a refund or credit of overpaid taxes, see the instructions for line 25 (Amount Refunded to You) on page 12.

You can get prior year forms from your local district tax office.

You may also file an amended return on Form N-188X, Amended Individual Income Tax Return.

You **must** file an amended return on Form N-188X if your amended return is a different form from your original return filed. (You cannot file an amended return on Form N-11 if you filed an original return on Form N-13.)

Change In Federal Taxable Income

In general, a change to your federal return, whether it is made by you or by the Internal Revenue Service, must be reported to the State of Hawaii.

- 1) Section 235-101(b), HRS, requires a report (an amended return) to the Director of Taxation if the amount of IRC taxable income is changed, corrected, adjusted or recomputed as stated in (3).
- 2) This report must be made:
 - a) Within 90 days after a change, correction, adjustment or recomputation is finally determined.
 - b) Within 90 days after an amended return is filed.
- 3) A report within the time set out in (2) is required if:
 - a) The amount of taxable income as returned to the United States is changed, corrected or adjusted by an officer of the United States or other competent authority.
 - b) A change in taxable income results from a renegotiation of a contract with the United States or a subcontract thereunder.
 - c) A recomputation of the income tax imposed by the United States under the Internal Revenue Code results from any cause.
 - d) An amended income tax return is made to the United States.

- 4) The statutory period for the assessment of any deficiency or the determination of any refund attributable to the report shall not expire before the expiration of one year from the date the Department is notified by the taxpayer or the Internal Revenue Service, whichever is earlier, of such a report in writing. Before the expiration of this one-year period, the Department and the taxpayer may agree in writing to the extension of this period. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

Instructions for Schedule X—Tax Credits

Purpose

Use Schedule X to claim the low-income refundable tax credit, credit for low-income household renters, and the credit for child and dependent care expenses. **Even if you have no taxable income, you should complete and file Schedule X to claim these credits so they can be refunded to you.**

Warning: The low-income refundable tax credit

and credit for low-income household renters **MUST** be claimed on or before the end of the twelfth month following the end of the taxable year. If you do not claim these credits within that period, the credits are **waived** and **cannot** be claimed later, even on an amended return.

Part I

Low-Income Refundable Tax Credit

Each resident taxpayer who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim this credit provided that the taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer.

Qualified Exemptions

The low-income refundable tax credit may be claimed for each resident individual who:

- Was a resident of Hawaii and was physically present in Hawaii for more than nine months during the taxable year;
- Is not claimed and is not eligible to be claimed as a dependent by any taxpayer for federal or Hawaii individual income tax purposes; and
- Was not confined in jail, prison, or a youth correctional facility for the full taxable year.

For Whom the Credit May Be Claimed

A resident taxpayer filing Form N-11, N-12, or N-13, or a part-year resident taxpayer filing Form N-15 may claim the credit for any of the following people who are "qualified exemptions" as defined on this page:

- The taxpayer's self;
- The taxpayer's spouse, if the spouse is filing jointly with the taxpayer;
- The taxpayer's dependents; and
- The taxpayer's minor children receiving support from the Department of Human Services of the State, social security survivor benefits, and the like.

Birth or Death of a Qualified Exemption

- A person who dies during the year may be a qualified exemption so long as the person was alive and physically present within the State for nine months. If a person who was continuously living in Hawaii died after September 30, 2003, that person could still be a qualified exemption.
- A child who is born during 2003 could be a qualified exemption if the mother was physically present in the State while pregnant with the child and the total days of gestation and life after birth total more than nine months during the taxable year.

Line 1

Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-13, line 11) is over \$20,000, **stop here**; you cannot take this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc.

Married filing separately. If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii, and add that amount to your own adjusted gross income. If the **total** is over \$20,000, you cannot claim this credit.

Line 2

Qualified Exemptions

On line 2, enter the names of all qualified exemptions. Start with yourself, enter your spouse's name if you are filing a joint return, and list your dependent children. List **only** persons who are qualified exemptions.

If married filing separately, only one spouse may claim the dependents.

Enter the number of qualified persons on line 2.

Line 3

Minor Children Receiving Public Support

On line 3, list your minor children who are also qualified exemptions, and who receive more than half of their support from the Department of Human Services, Social Security benefits, and other government payments. If you are married filing separately, only one spouse may claim each child. Enter the number of children here, and on the space provided beside Form N-13, line 21c.

Line 5

If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii.

Line 10

Amount of the Credit

Add lines 8 and 9. Enter this amount on Form N-13, line 21c.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part II

Credit for Low-Income Household Renters

Each resident taxpayer who occupies and pays rent for real property within the State as his or her residence and who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim a tax credit of \$50 per **qualified exemption**, including the additional exemption for taxpayers age 65 or over, provided the following four conditions are met:

- The taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer;
- The taxpayer has adjusted gross income of less than \$30,000;
- The taxpayer has paid more than \$1,000 in rent during the taxable year; and
- The rented property is NOT exempt from real property tax. Rent paid for property which is partially or fully exempt from real property tax will not qualify for the credit. For example, county or State low-income housing projects, military housing, dormitories in schools, residential real property owned by a nonprofit organization, and homes in which the owner occupies a portion of the property, may have been granted real property tax exemptions by the county. If such exemptions, whether partial or full exemptions, have been granted, the rent paid for such properties will not qualify for the credit. To verify if real property tax exemptions have been

granted on the rented property, please inquire with either the landlord, rental agent, or the Real Property Tax Office in the county in which the property is located.

Note: *Minor children receiving more than half of their support from the State Department of Human Services, Social Security benefits, and the like, are NOT considered qualified exemptions for purposes of claiming this credit. A child listed in line 3 of Part I does not count toward this credit.*

A “**residence**” is defined as the dwelling place that constitutes the principal residence of the taxpayer or his or her immediate family in this State.

“**Rent**” means the amount paid in cash in any taxable year for the occupancy of a residence. Rent does not include:

- Charges for utilities, parking stalls, storage of goods, yard services, furniture, furnishings, and the like;
- Rental claimed as a deduction from gross income or adjusted gross income for income tax purposes;
- Ground rental paid for use of land only; and
- Rental allowances or rental subsidies received (i.e. housing allowance received from the armed forces or the Hawaii Housing Authority).

Line 1

Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-13, line 11) is more than \$30,000, **stop here**; you cannot take this credit.

Married filing separately. If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii and add that amount to your own adjusted gross income. If the **total** is more than \$30,000, you cannot claim this credit.

Line 2

Resident for More Than Nine Months

If you are a part-year resident who has been in Hawaii for 9 months or less in 2003, **stop here**; you cannot take this credit.

Line 3

Dependent of Another Taxpayer

If you can be claimed as a dependent on another person's return, **whether or not** that person claims you, **stop here**; you cannot take this credit.

Line 4

Your Addresses

List your most recent address. Fill in all of the required information. If you lived in more than one location during 2003, attach a separate sheet listing the same information for the other locations.

Do not list any location that was partly or wholly exempt from real property tax, such as:

- County or State low-income housing projects;
- Military housing;
- Dormitories in schools;
- Residential real property owned by a nonprofit organization; or
- Homes in which the owner occupies a portion of the

property.

Line 5

Rent You Paid

Enter the total amount of rent **you paid** during 2003 to all of the locations listed on line 4. If you are sharing or were sharing the rent with somebody else, list only your share of the rent here.

Line 6

Exclusions

Enter that portion of the amount on line 5 which:

- Is for ground rent (for example, lease rent that the landlord has to pay), utilities, goods, or services;
- You claimed as a deduction anywhere on your tax return; or
- You were reimbursed, through a rental allowance or rental subsidy from any source.

Line 7

Line 5 minus line 6. If this amount is less than \$1,000, **stop here**; you cannot take this credit.

Line 8

Qualified Exemptions

Enter the number from the following worksheet.

- Enter the number from Schedule X, Part I, line 2. If you did not claim the low-income refundable tax credit, complete Part I, line 2, and enter amount here.
- Enter the number of persons who would have been listed in Part I, line 2 as qualified exemptions except that they were in prison, a youth correctional facility, or jail for the entire taxable year.
- If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter 0.
- If you are married and filing a joint return or married and filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else; and your spouse is a qualified exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter 0.
- Add lines a through d. Enter the result here and on line 8 of Schedule X, Part II.

Line 9

Amount of the Credit

Line 8 times \$50. Enter this amount on Form N-13, line 21d.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part III

Credit for Child and Dependent Care Expenses

If you maintain a household that included a child under age 13 or a dependent or spouse incapable of

self-care, you may be allowed this credit for expenses you paid during the taxable year to care for your dependent so you could work.

Who May Claim the Credit

If you are a resident taxpayer who files an individual income tax return for a taxable year, you are not claimed or eligible to be claimed as a dependent on another taxpayer's federal or Hawaii income tax return, and you maintain a household which includes one or more qualifying persons (defined below), you may be allowed a credit against your income tax. The credit ranges from 15% to 25% of employment-related expenses (up to certain limitations) PAID during the taxable year in order to enable you to work either full or part time for an employer or as a self-employed individual.

Maintaining a Household

You will be treated as maintaining a household for any period only if you furnish over half the cost of maintaining the household for that period. If you are married during that time, you and your spouse must provide over half the maintenance cost for the period.

The expenses of maintaining a household include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. They do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation.

Qualifying Person

A qualifying person is any one of the following persons:

- Any person under age 13 whom you claim as a dependent (but see **Special Rule (4)** on this page, *Children of Divorced or Separated Parents*).
- Your disabled spouse who is mentally or physically unable to care for himself or herself.
- Any disabled person who is mentally or physically unable to care for himself or herself and whom you claim as a dependent, or could claim as a dependent except that he or she had income of \$3,050 or more.

Employment-related Expenses

Employment-related expenses are those paid for the following, but only if paid to enable you to be gainfully employed:

(1) *Expenses for Household Services.* Expenses will be considered for household services in your home if they are for the ordinary and usual services necessary for the operation of the home, and bear some relationship to the qualifying person. For example, payment for services of a domestic maid or cook ordinarily will be considered expenses for household services if performed at least partially for the benefit of the qualifying person.

(2) *Expenses for the Care of a qualifying person.* Expenses will be considered for the care of one or more qualifying persons if their main purpose was to assure that individual's well-being and protection. Payments for food, clothing, or education are not such expenses. However, if the care provided includes expenses that cannot be separated, the full amount paid will be considered for the qualifying person's care. Thus, the full amount paid to a nursery school will be considered for the care of a child even though the school also furnishes lunch. Educational expenses for a child in the first or higher-grade level are not expenses for the child's care.

You may NOT include any amount paid for services outside your household at a camp where the qualifying person stays overnight.

Do not include services outside your household as employment-related expenses for your spouse or a dependent age 13 or older. However, services outside your household are employment-related expenses for a dependent who has not reached his or

her 13th birthday or for an individual who regularly spends at least eight hours each day in your household.

You may include expenses incurred for qualified dependent care centers as employment-related expenses. The dependent care center must comply with all applicable laws, rules, and regulations of Hawaii if the center is located within Hawaii. If the center is located outside Hawaii, the center must comply with all applicable laws, rules, and regulations of the state or country in which the center is located. Furthermore, these centers must provide care for more than six individuals (other than individuals who reside at the center), and must receive a fee, payment, or grant providing services for any of the individuals (regardless of whether such center is operated for profit).

Note: *Payments made to the State of Hawaii A+ Program qualify for the credit.*

Medical Expenses

Some dependent care expenses may qualify as medical expenses. If you cannot use all the medical expenses to qualify for this credit because of the dollar limit or earned income limit (explained later), you can take the rest of these expenses as an itemized deduction for medical expenses. But if you deduct the medical expenses first as an itemized deduction, you cannot use any part of these expenses on Schedule X.

Special Rules

(1) *Married Couples Must File Joint Returns.* If you are married at the end of the taxable year, the credit for employment-related expenses is allowable only if you and your spouse file a joint return for the taxable year.

(2) *Marital Status.* If you are legally separated from your spouse under a decree of divorce or separate maintenance, you are not considered married.

(3) *Certain Married Individuals Living Apart and Filing Separate Returns.* If during the last 6 months of the taxable year your spouse was not a member of your household and you (a) maintained a household which was for more than one-half of the taxable year the principal place of abode of a qualifying person, and (b) furnished over half of the cost of maintaining such household during the taxable year, then you are not considered married for purposes of the credit or the exclusion.

(4) *Children of Divorced or Separated Parents.* If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 2003, you may be able to claim the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person if all five of the following apply:

- You had custody of the child for the longer period during the year;
- The child received over half of his or her support from one or both of the parents;
- The child was in the custody of one or both of the parents over half of the year;
- The child was under age 13, or was physically or mentally unable to care for himself or herself; and
- The child is not your dependent because:
 - As the custodial parent, you signed federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child's exemption for 2003; or
 - You were divorced or separated before 1985 and your divorce decree or written agreement states that the other parent can claim the child's exemption, and the other parent provides at least \$600 in child support during the year.

Note: *This rule does not apply if your decree or agreement was changed after 1984 to specify that the other parent cannot claim the child's ex-*

emption.

(5) *Payments to a Related Individual.* You can count work-related expenses you pay to relatives who are not your dependents, even if they live in your home. However, do not count any amounts you pay to:

- A dependent for whom you (or your spouse if you are married) can claim an exemption, or
- Your child who is under age 19 at the end of the year, even if he or she is not your dependent.

Line 1

Care Providers

Complete columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed.

You can use **Form HW-16**, "Dependent Care Provider's Identification and Certification", to get the correct information from the care provider. (This form is available at your district tax office.) If the provider does not comply with your request to certify the information, complete the entries you can, such as the provider's name and address. Write "See attached" in the columns for which you do not have the provider's certification of information. Attach a statement that you requested the information from the care provider, but the provider did not comply with your request. You must keep records to show that you exercised due diligence in attempting to provide the required information. For more details, including what is considered "due diligence," see federal Publication 503.

Columns (a) and (b). Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (a), write "See W-2" in column (b), and leave columns (c) through (e) blank. But if your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (a) through (e).

Column (c). If the care provider is an individual, enter his or her social security number (SSN). If the individual is an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter the ITIN. For other than an individual, enter provider's federal employer identification number (FEIN). If the provider is a tax-exempt organization, write "Tax-Exempt" in column (c).

Column (d). Enter the care provider's general excise tax license number. If the provider is a tax-exempt charitable organization (IRC section 501(c)(3)), enter "Tax-Exempt".

Column (e). Enter the total amount you **actually paid** during the taxable year to the care provider. Also include amounts your employer paid on your behalf to a third party. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 2

Employer-Paid Dependent Care Benefits

If you received dependent care benefits from an employer (you have a federal or Hawaii W-2 form that has an amount in Box 10), enter the amount shown in Box 10 of your W-2 form(s).

Line 3

Amount Forfeited

If you participated in an employee plan in which the amount you contributed to an employer-paid dependent care benefit plan was deducted from your income, and you did not receive the full benefit from this plan, you may be entitled to deduct the amount forfeited on this line. (See your employer for the forfeited amount you are allowed to deduct.)

Line 7

Your Earned Income

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment. For more information, see the instructions to lines 18 and 19 on this page.

Line 8

Spouse's Earned Income

If your filing status is Married Filing Jointly, enter your spouse's earned income on this line.

If your filing status is Married Filing Separately, see *Certain Married Individuals Living Apart and Filing Separate Returns* earlier. If you are considered unmarried under that rule, enter your earned income (from line 7) on this line; on line 10, enter the smaller of the amount from line 9 or \$5,000. If you are **not** considered unmarried under that rule, enter your spouse's earned income on line 8.

If your spouse was a student or disabled in 2003, see *Spouse Who Is a Full-time Student or Is Disabled* on this page. On line 10, enter the smaller of the amount from line 9 or \$2,500.

All other taxpayers should enter the amount on line 7.

Line 11

Taxable Benefits

Line 4 minus line 10. Also, include this amount on line 7 of Form N-13. On the corresponding dotted line write "DCB".

Line 16

Qualifying Person(s)

Complete columns (a) through (d) for each qualify-

ing person. If you have more than three qualifying persons, attach a statement to your return with the required information. Be sure to put your name and social security number on the statement. Also, write "See attached" on the dotted line next to line 17.

Column (a). Enter each qualifying person's name.

Column (b). Enter the qualifying person's relationship to you.

Column (c). Enter the qualifying person's social security number.

Column (d). Enter the qualified expenses you incurred and paid in 2003 for the person listed in column (a). Do not include in column (d) qualified expenses:

- You incurred in 2003 but did not pay until 2004. You may be able to use these expenses to increase your 2004 credit.
- You incurred in 2002 but did not pay until 2003. Instead, see the instructions for line 23 below.
- You prepaid in 2003 for care to be provided in 2004. These expenses may only be used to figure your 2004 credit.

Lines 18 and 19

Earned Income Limit

The amount of your qualified expenses **cannot** be more than your earned income or, if married filing a joint return, the smaller of your earned income or your spouse's earned income.

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment.

Unmarried taxpayers. If you are unmarried at the end of 2003 or are treated as being unmarried at the end of the year, enter your earned income on line 18.

Married Taxpayers. If you are married filing a joint return, figure each spouse's earned income separately and disregard community property laws. Enter your earned income on line 18 and your spouse's earned income on line 19.

Spouse Who Is a Full-time Student or Is Disabled. If your spouse was a full-time student or was mentally or physically unable to care for himself or herself, figure your spouse's earned income on a monthly basis to determine your spouse's earned income for the year. For each month that your spouse was disabled or a full-time student, your spouse is considered to have earned income of not less than

\$200 a month (\$400 a month if more than one qualifying person was cared for in 2003). But if your spouse also worked during any month and earned more than that amount, use his or her actual earned income.

For any month that your spouse was not disabled or a full-time student, use your spouse's actual earned income if your spouse worked during the month.

If, in the same month, both you and your spouse were full-time students and did not work, you cannot use any amount paid that month to figure the credit. The same applies to a couple who did not work because neither was capable of self-care.

A full-time student is one who was enrolled in a school for the number of hours or classes that is considered full time. The student must have been enrolled at least 5 months during 2003.

Self-employment income. You must reduce your earned income by any loss from self-employment. If you only have a loss from self-employment, or your loss is more than your other earned income, you cannot take the credit.

Line 23

Amount of the Credit

If you had qualified expenses for 2002 that you did not pay until 2003, you may be able to increase the amount of credit you can take in 2003. To do this, multiply the 2002 expenses you paid in 2003 by the applicable percentage from the table on line 22 that applies to your 2002 adjusted gross income. Your 2002 expenses must be within the 2002 limits. Attach a computation showing how you figured the increase. If you can take a credit for your 2002 expenses, write "PYE" and the amount of the credit on the dotted line next to line 23. Enter the total amount of the credit on line 23. Also enter this amount on Form N-13, line 21e.

STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return 2003
RESIDENT

(FOR USE BY TAXPAYERS WHO HAVE LESS THAN \$100,000 TAXABLE INCOME
AND WHO DO NOT ITEMIZE DEDUCTIONS AND DO NOT CLAIM ADJUSTMENTS TO INCOME)

☐ Check box if filing for the first time or address has changed

AMD UNP 008 PNT INT

USE STATE LABEL OTHERWISE PRINT OR TYPE	Your first name and initial Henry Y.	Last name Aloha	Your social security number 111-11-1111
	If a joint return, spouse's first name and initial Sheila M.	Last name Mahalo	Spouse's social security number 222-22-2222
	Present mailing or home address (Number and street, including apartment number or rural route) 2003 Hawaii State Road		Your occupation Clerk
	City, town or post office, State and ZIP code. If you have a foreign address, see Instructions. Honolulu, HI 96800		Spouse's occupation Homemaker

HAWAII ELECTION CAMPAIGN FUND	Do you want \$2 to go to the Hawaii Election Campaign Fund?	Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund.
	If joint return, does your spouse want \$2 to go to the fund?	Yes	No	

FILING STATUS	1 <input type="checkbox"/> Single	(Check only ONE box)
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income).	
	3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here. •	
	4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here. ➔	
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died •).	

Caution: If you can be claimed as a dependent on another person's tax return (such as your parents'), do not check box 6a, but be sure to check the box below line 11.

EXEMPTIONS	6a <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Age 65 or over	Enter number of boxes checked on 6a and 6b	2			
	6b <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> Age 65 or over					
	If you checked box 3 and 6b above, see the Instructions on page 8 and if your spouse meets the qualifications, check here <input type="checkbox"/>					
	6c Dependents:	2. Dependent's social security number	3. Relationship	Enter number of your children listed	6c	1
	1. First and last name					
6d	Kent Aloha	333-33-3333	Son	Enter number of other dependents	6d	
6e	Total number of exemptions claimed			Add numbers entered in boxes above	6e	3

INCOME	7 Wages, salaries, tips, etc. (attach Form(s) W-2; if unavailable, see item 5 on page 9 of Instructions)	7•	5	00
	8 Interest income (complete Part I on page 2 if over \$1,500)	8•	6	00
	9 Ordinary dividends (complete Part II on page 2 if over \$1,500)	9•	7	00
	10 Unemployment compensation (insurance)	10•	8	00
	11 Add lines 7, 8, 9 and 10 Adjusted Gross Income ➔	11•	11	00
	Caution: • If you can be claimed as a dependent on another person's return, see page 10 of the Instructions and check here. <input type="checkbox"/>			
	• If you are married filing separately and your spouse itemizes deductions, see page 7 of the Instructions.			
	12 Standard deduction: { 1, enter \$1,500 If you checked filing status box: 2 or 5, enter \$1,900 3, enter \$950 4, enter \$1,650 Standard Deduction ➔	12•	9	00
	13 Line 11 minus line 12. (This line MUST be filled in)	13•		00
	14 Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, check applicable box(es) • <input type="checkbox"/> Yourself • <input type="checkbox"/> Spouse, and see page 10 of Instructions.	14•	10	00
15 Line 13 minus line 14. Enter the result (but not less than zero). Taxable Income ➔	15•		00	

Continue on other side

Continue on other side

CAUTION: You may **NOT** file Form N-13 (you must file Form N-11, N-12, or N-15 instead) if any of the following apply to you:

- You are a part-year resident.
- You are married filing a separate return and your spouse itemizes.
- You received any capital gains distributions.

NOTE: You may be required to file Form N-11, N-12, or N-15 for other reasons. See page 5 of Instructions.

PART I**Interest Income**

If you received more than \$1,500 in interest, list the names of the payers and the amounts of interest on the lines below. See page 9 of the Instructions for what interest to report.

Name of Payer	Amount
1 6	
2 Total interest income. Enter here and on Form N-13, line 8 (Whole dollars only).....	00

PART II**Ordinary Dividends**

If you received more than \$1,500 in ordinary dividends, list the names of the payers and the amounts of the dividends on the lines below. See page 9 of the Instructions for a definition of ordinary dividends.

Name of Payer	Amount
1 6	
2 Total ordinary dividends. Enter here and on Form N-13, line 9 (Whole dollars only).....	00

TAX PAYMENTS AND CREDITS		REFUND OR AMOUNT YOU OWE	
16 Tax. Check if from <input type="checkbox"/> Tax Table; or <input type="checkbox"/> Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000	Tax ▶	16●	12 00
17 Energy Conservation Tax Credit (attach Form N-157)	17●	13 00	
18 Renewable Energy Technologies Income Tax Credit (attach Form N-334).....	18●	14 00	
19 Add lines 17 and 18	Total Non-Refundable Credits ▶	19	00
20 Line 16 minus line 19 (but not less than zero)		20	00
21a Total Hawaii income tax withheld.....	21a●	15 00	
21b Amount paid with extension(s).....	21b●	16 00	
21c Low-Income Refundable Tax Credit (attach Schedule X).....	21c●	17 00	
DHS, etc. exemptions ●	21d●	18 00	
21d Credit for Low-Income Household Renters (attach Schedule X).....	21e●	19 00	
21e Credit for Child and Dependent Care Expenses (attach Schedule X).....	21f●	20 00	
21f Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)	Total ▶	22●	00
22 Add lines 21a through 21f		23●	21 00
23 If line 22 is larger than line 20, enter the amount OVERPAID (line 22 minus line 20)		24	22 00
24 Contribution to Hawaii School-Level Minor Repairs and Maintenance Special Fund. (See Instructions) ● <input type="checkbox"/> Yourself ● <input type="checkbox"/> Spouse (Enter \$2 if one box is checked, or \$4 if both boxes are checked)		25	23 00
25 Line 23 minus line 24. This is the amount to be REFUNDED TO YOU . If filing late, see page 12 of Instructions.....		26●	24 00
26 If line 20 is larger than line 22, enter the AMOUNT YOU OWE (line 20 minus line 22). Send Form N-200V with your payment.		27●	25 00
27 Estimated tax penalty. (see page 12 of Instructions) Do not include on line 23 or 26. Check box if Form N-210 is attached ▶ <input type="checkbox"/>			26 00
28 If you don't need Hawaii income tax forms mailed to you next year, check here to receive a preprinted label only.....			27 00
DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 12 of the Instructions. Designee's name ▶ Phone no. ▶ Identification number ▶			

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

PLEASE SIGN HERE	
Henry U Aloha 28 3/15/04 Your signature Date	Pheila M. Mahalo 28 3/15/04 Spouse's signature (if filing jointly, BOTH must sign) Date
Paid Preparer's Information Preparer's Signature and date Print Preparer's Name Firm's name (or yours if self-employed), Address, and ZIP Code	Preparer's identification number Federal E.I. No. ▶ Phone No. ▶ Check if self-employed ▶ <input type="checkbox"/>

REMINDERS:

Check your arithmetic.

Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.

Use your preprinted address label if you received one. Make any changes directly on the label.

Be sure required attachments are attached. (W-2s, Schedule X, Form N-200V, check or money order, etc.)

File early using the preaddressed envelope if you received one.

2003 TAX TABLE

**Tax Table Must Be Used By Persons With Taxable
Income Of Less Than \$100,000**

2003 Hawaii Tax Table

Based on Taxable Income
For persons with taxable
incomes of less than
\$100,000

Example: Mr. & Mrs. Brown are filing a joint return. Their taxable income on line 15 is \$23,270. First, they find the \$23,250 - 23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,090. This is the tax amount they must write on line 16 of their return.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
23,250	23,300	1,377	1,090	1,211
23,300	23,350	1,381	1,093	1,214
23,350	23,400	1,385	1,096	1,218

If line 15 (taxable income) is —			And you are —			If line 15 (taxable income) is —			And you are —			If line 15 (taxable income) is —			And you are —		
At least	But less than		Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than		Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than		Single or Married filing separately	Married filing jointly *	Head of a household
			Your tax is —						Your tax is —						Your tax is —		
0	50		0	0	0	2,500	2,550		45	35	35	5,000					
50	100		1	1	1	2,550	2,600		46	36	36	5,000	5,050		148	89	107
100	150		2	2	2	2,600	2,650		48	37	37	5,050	5,100		151	90	108
150	200		2	2	2	2,650	2,700		50	37	37	5,100	5,150		154	92	110
200	250		3	3	3	2,700	2,750		51	38	38	5,150	5,200		157	94	112
												5,200	5,250		159	95	113
250	300		4	4	4	2,750	2,800		53	39	39						
300	350		5	5	5	2,800	2,850		54	40	40	5,250	5,300		162	97	115
350	400		5	5	5	2,850	2,900		56	40	40	5,300	5,350		165	98	116
400	450		6	6	6	2,900	2,950		58	41	41	5,350	5,400		168	100	118
450	500		7	7	7	2,950	3,000		59	42	42	5,400	5,450		170	102	120
												5,450	5,500		173	103	121
500	550		7	7	7	3,000											
550	600		8	8	8	3,000	3,050		61	42	43	5,500	5,550		176	105	123
600	650		9	9	9	3,050	3,100		62	43	44	5,550	5,600		179	106	124
650	700		9	9	9	3,100	3,150		64	44	46	5,600	5,650		181	108	126
700	750		10	10	10	3,150	3,200		66	44	48	5,650	5,700		184	110	128
						3,200	3,250		67	45	49	5,700	5,750		187	111	129
750	800		11	11	11												
800	850		12	12	12	3,250	3,300		69	46	51	5,750	5,800		190	113	131
850	900		12	12	12	3,300	3,350		70	47	52	5,800	5,850		192	114	132
900	950		13	13	13	3,350	3,400		72	47	54	5,850	5,900		195	116	134
950	1,000		14	14	14	3,400	3,450		74	48	56	5,900	5,950		198	118	136
						3,450	3,500		75	49	57	5,950	6,000		201	119	137
1,000												6,000					
1,000	1,050		14	14	14	3,500	3,550		77	49	59	6,000	6,050		203	121	139
1,050	1,100		15	15	15	3,550	3,600		78	50	60	6,050	6,100		206	122	142
1,100	1,150		16	16	16	3,600	3,650		80	51	62	6,100	6,150		209	124	145
1,150	1,200		16	16	16	3,650	3,700		82	51	64	6,150	6,200		212	126	148
1,200	1,250		17	17	17	3,700	3,750		83	52	65	6,200	6,250		214	127	150
1,250	1,300		18	18	18	3,750	3,800		85	53	67	6,250	6,300		217	129	153
1,300	1,350		19	19	19	3,800	3,850		86	54	68	6,300	6,350		220	130	156
1,350	1,400		19	19	19	3,850	3,900		88	54	70	6,350	6,400		223	132	159
1,400	1,450		20	20	20	3,900	3,950		90	55	72	6,400	6,450		225	134	161
1,450	1,500		21	21	21	3,950	4,000		91	56	73	6,450	6,500		228	135	164
1,500	1,550		21	21	21	4,000						6,500	6,550		231	137	167
1,550	1,600		22	22	22	4,000	4,050		93	57	75	6,550	6,600		234	138	170
1,600	1,650		23	23	23	4,050	4,100		96	58	76	6,600	6,650		236	140	172
1,650	1,700		23	23	23	4,100	4,150		99	60	78	6,650	6,700		239	142	175
1,700	1,750		24	24	24	4,150	4,200		102	62	80	6,700	6,750		242	143	178
						4,200	4,250		104	63	81						
1,750	1,800		25	25	25	4,250	4,300		107	65	83	6,750	6,800		245	145	181
1,800	1,850		26	26	26	4,300	4,350		110	66	84	6,800	6,850		247	146	183
1,850	1,900		26	26	26	4,350	4,400		113	68	86	6,850	6,900		250	148	186
1,900	1,950		27	27	27	4,400	4,450		115	70	88	6,900	6,950		253	150	189
1,950	2,000		28	28	28	4,450	4,500		118	71	89	6,950	7,000		256	151	192
2,000																	
2,000	2,050		29	28	28	4,500	4,550		121	73	91						
2,050	2,100		30	29	29	4,550	4,600		124	74	92						
2,100	2,150		32	30	30	4,600	4,650		126	76	94						
2,150	2,200		34	30	30	4,650	4,700		129	78	96						
2,200	2,250		35	31	31	4,700	4,750		132	79	97						
2,250	2,300		37	32	32	4,750	4,800		135	81	99						
2,300	2,350		38	33	33	4,800	4,850		137	82	100						
2,350	2,400		40	33	33	4,850	4,900		140	84	102						
2,400	2,450		42	34	34	4,900	4,950		143	86	104						
2,450	2,500		43	35	35	4,950	5,000		146	87	105						

*This column must also be used by qualifying widow(er)

Continued on next page

2003 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
7,000					10,000					13,000				
7,000	7,050	258	153	194	10,000	10,050	442	295	359	13,000	13,050	638	460	534
7,050	7,100	261	154	197	10,050	10,100	445	298	362	13,050	13,100	641	463	537
7,100	7,150	264	156	200	10,100	10,150	448	301	365	13,100	13,150	645	466	540
7,150	7,200	267	158	203	10,150	10,200	451	304	368	13,150	13,200	648	469	543
7,200	7,250	269	159	205	10,200	10,250	454	306	370	13,200	13,250	651	471	546
7,250	7,300	272	161	208	10,250	10,300	458	309	373	13,250	13,300	655	474	550
7,300	7,350	275	162	211	10,300	10,350	461	312	376	13,300	13,350	658	477	553
7,350	7,400	278	164	214	10,350	10,400	464	315	379	13,350	13,400	662	480	556
7,400	7,450	280	166	216	10,400	10,450	467	317	381	13,400	13,450	665	482	559
7,450	7,500	283	167	219	10,450	10,500	470	320	384	13,450	13,500	668	485	562
7,500	7,550	286	169	222	10,500	10,550	474	323	387	13,500	13,550	672	488	566
7,550	7,600	289	170	225	10,550	10,600	477	326	390	13,550	13,600	675	491	569
7,600	7,650	291	172	227	10,600	10,650	480	328	392	13,600	13,650	679	493	572
7,650	7,700	294	174	230	10,650	10,700	483	331	395	13,650	13,700	682	496	575
7,700	7,750	297	175	233	10,700	10,750	486	334	398	13,700	13,750	685	499	578
7,750	7,800	300	177	236	10,750	10,800	490	337	401	13,750	13,800	689	502	582
7,800	7,850	302	178	238	10,800	10,850	493	339	403	13,800	13,850	692	504	585
7,850	7,900	305	180	241	10,850	10,900	496	342	406	13,850	13,900	696	507	588
7,900	7,950	308	182	244	10,900	10,950	499	345	409	13,900	13,950	699	510	591
7,950	8,000	311	183	247	10,950	11,000	502	348	412	13,950	14,000	702	513	594
8,000					11,000					14,000				
8,000	8,050	314	185	249	11,000	11,050	506	350	414	14,000	14,050	706	515	598
8,050	8,100	317	188	252	11,050	11,100	509	353	417	14,050	14,100	709	518	601
8,100	8,150	320	191	255	11,100	11,150	512	356	420	14,100	14,150	713	521	604
8,150	8,200	323	194	258	11,150	11,200	515	359	423	14,150	14,200	716	524	607
8,200	8,250	326	196	260	11,200	11,250	518	361	425	14,200	14,250	719	526	610
8,250	8,300	330	199	263	11,250	11,300	522	364	428	14,250	14,300	723	529	614
8,300	8,350	333	202	266	11,300	11,350	525	367	431	14,300	14,350	726	532	617
8,350	8,400	336	205	269	11,350	11,400	528	370	434	14,350	14,400	730	535	620
8,400	8,450	339	207	271	11,400	11,450	531	372	436	14,400	14,450	733	537	623
8,450	8,500	342	210	274	11,450	11,500	534	375	439	14,450	14,500	736	540	626
8,500	8,550	346	213	277	11,500	11,550	538	378	442	14,500	14,550	740	543	630
8,550	8,600	349	216	280	11,550	11,600	541	381	445	14,550	14,600	743	546	633
8,600	8,650	352	218	282	11,600	11,650	544	383	447	14,600	14,650	747	548	636
8,650	8,700	355	221	285	11,650	11,700	547	386	450	14,650	14,700	750	551	639
8,700	8,750	358	224	288	11,700	11,750	550	389	453	14,700	14,750	753	554	642
8,750	8,800	362	227	291	11,750	11,800	554	392	456	14,750	14,800	757	557	646
8,800	8,850	365	229	293	11,800	11,850	557	394	458	14,800	14,850	760	559	649
8,850	8,900	368	232	296	11,850	11,900	560	397	461	14,850	14,900	764	562	652
8,900	8,950	371	235	299	11,900	11,950	563	400	464	14,900	14,950	767	565	655
8,950	9,000	374	238	302	11,950	12,000	566	403	467	14,950	15,000	770	568	658
9,000					12,000					15,000				
9,000	9,050	378	240	304	12,000	12,050	570	405	470	15,000	15,050	774	570	662
9,050	9,100	381	243	307	12,050	12,100	573	408	473	15,050	15,100	777	573	665
9,100	9,150	384	246	310	12,100	12,150	577	411	476	15,100	15,150	781	576	668
9,150	9,200	387	249	313	12,150	12,200	580	414	479	15,150	15,200	784	579	671
9,200	9,250	390	251	315	12,200	12,250	583	416	482	15,200	15,250	787	581	674
9,250	9,300	394	254	318	12,250	12,300	587	419	486	15,250	15,300	791	584	678
9,300	9,350	397	257	321	12,300	12,350	590	422	489	15,300	15,350	794	587	681
9,350	9,400	400	260	324	12,350	12,400	594	425	492	15,350	15,400	798	590	684
9,400	9,450	403	262	326	12,400	12,450	597	427	495	15,400	15,450	801	592	687
9,450	9,500	406	265	329	12,450	12,500	600	430	498	15,450	15,500	804	595	690
9,500	9,550	410	268	332	12,500	12,550	604	433	502	15,500	15,550	808	598	694
9,550	9,600	413	271	335	12,550	12,600	607	436	505	15,550	15,600	811	601	697
9,600	9,650	416	273	337	12,600	12,650	611	438	508	15,600	15,650	815	603	700
9,650	9,700	419	276	340	12,650	12,700	614	441	511	15,650	15,700	818	606	703
9,700	9,750	422	279	343	12,700	12,750	617	444	514	15,700	15,750	821	609	706
9,750	9,800	426	282	346	12,750	12,800	621	447	518	15,750	15,800	825	612	710
9,800	9,850	429	284	348	12,800	12,850	624	449	521	15,800	15,850	828	614	713
9,850	9,900	432	287	351	12,850	12,900	628	452	524	15,850	15,900	832	617	716
9,900	9,950	435	290	354	12,900	12,950	631	455	527	15,900	15,950	835	620	719
9,950	10,000	438	293	357	12,950	13,000	634	458	530	15,950	16,000	838	623	722

*This column must also be used by qualifying widow(er)

Continued on next page

2003 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
16,000					19,000					22,000				
16,000	16,050	842	626	726	19,000	19,050	1,058	818	922	22,000	22,050	1,282	1,010	1,126
16,050	16,100	845	629	729	19,050	19,100	1,061	821	925	22,050	22,100	1,286	1,013	1,129
16,100	16,150	849	632	732	19,100	19,150	1,065	824	929	22,100	22,150	1,290	1,016	1,133
16,150	16,200	853	635	735	19,150	19,200	1,069	827	932	22,150	22,200	1,293	1,019	1,136
16,200	16,250	856	638	738	19,200	19,250	1,072	830	935	22,200	22,250	1,297	1,022	1,139
16,250	16,300	860	642	742	19,250	19,300	1,076	834	939	22,250	22,300	1,301	1,026	1,143
16,300	16,350	863	645	745	19,300	19,350	1,079	837	942	22,300	22,350	1,305	1,029	1,146
16,350	16,400	867	648	748	19,350	19,400	1,083	840	946	22,350	22,400	1,309	1,032	1,150
16,400	16,450	871	651	751	19,400	19,450	1,087	843	949	22,400	22,450	1,312	1,035	1,153
16,450	16,500	874	654	754	19,450	19,500	1,090	846	952	22,450	22,500	1,316	1,038	1,156
16,500	16,550	878	658	758	19,500	19,550	1,094	850	956	22,500	22,550	1,320	1,042	1,160
16,550	16,600	881	661	761	19,550	19,600	1,097	853	959	22,550	22,600	1,324	1,045	1,163
16,600	16,650	885	664	764	19,600	19,650	1,101	856	963	22,600	22,650	1,328	1,048	1,167
16,650	16,700	889	667	767	19,650	19,700	1,105	859	966	22,650	22,700	1,331	1,051	1,170
16,700	16,750	892	670	770	19,700	19,750	1,108	862	969	22,700	22,750	1,335	1,054	1,173
16,750	16,800	896	674	774	19,750	19,800	1,112	866	973	22,750	22,800	1,339	1,058	1,177
16,800	16,850	899	677	777	19,800	19,850	1,115	869	976	22,800	22,850	1,343	1,061	1,180
16,850	16,900	903	680	780	19,850	19,900	1,119	872	980	22,850	22,900	1,347	1,064	1,184
16,900	16,950	907	683	783	19,900	19,950	1,123	875	983	22,900	22,950	1,350	1,067	1,187
16,950	17,000	910	686	786	19,950	20,000	1,126	878	986	22,950	23,000	1,354	1,070	1,190
17,000					20,000					23,000				
17,000	17,050	914	690	790	20,000	20,050	1,130	882	990	23,000	23,050	1,358	1,074	1,194
17,050	17,100	917	693	793	20,050	20,100	1,134	885	993	23,050	23,100	1,362	1,077	1,197
17,100	17,150	921	696	796	20,100	20,150	1,138	888	997	23,100	23,150	1,366	1,080	1,201
17,150	17,200	925	699	799	20,150	20,200	1,141	891	1,000	23,150	23,200	1,369	1,083	1,204
17,200	17,250	928	702	802	20,200	20,250	1,145	894	1,003	23,200	23,250	1,373	1,086	1,207
17,250	17,300	932	706	806	20,250	20,300	1,149	898	1,007	23,250	23,300	1,377	1,090	1,211
17,300	17,350	935	709	809	20,300	20,350	1,153	901	1,010	23,300	23,350	1,381	1,093	1,214
17,350	17,400	939	712	812	20,350	20,400	1,157	904	1,014	23,350	23,400	1,385	1,096	1,218
17,400	17,450	943	715	815	20,400	20,450	1,160	907	1,017	23,400	23,450	1,388	1,099	1,221
17,450	17,500	946	718	818	20,450	20,500	1,164	910	1,020	23,450	23,500	1,392	1,102	1,224
17,500	17,550	950	722	822	20,500	20,550	1,168	914	1,024	23,500	23,550	1,396	1,106	1,228
17,550	17,600	953	725	825	20,550	20,600	1,172	917	1,027	23,550	23,600	1,400	1,109	1,231
17,600	17,650	957	728	828	20,600	20,650	1,176	920	1,031	23,600	23,650	1,404	1,112	1,235
17,650	17,700	961	731	831	20,650	20,700	1,179	923	1,034	23,650	23,700	1,407	1,115	1,238
17,700	17,750	964	734	834	20,700	20,750	1,183	926	1,037	23,700	23,750	1,411	1,118	1,241
17,750	17,800	968	738	838	20,750	20,800	1,187	930	1,041	23,750	23,800	1,415	1,122	1,245
17,800	17,850	971	741	841	20,800	20,850	1,191	933	1,044	23,800	23,850	1,419	1,125	1,248
17,850	17,900	975	744	844	20,850	20,900	1,195	936	1,048	23,850	23,900	1,423	1,128	1,252
17,900	17,950	979	747	847	20,900	20,950	1,198	939	1,051	23,900	23,950	1,426	1,131	1,255
17,950	18,000	982	750	850	20,950	21,000	1,202	942	1,054	23,950	24,000	1,430	1,134	1,258
18,000					21,000					24,000				
18,000	18,050	986	754	854	21,000	21,050	1,206	946	1,058	24,000	24,050	1,434	1,138	1,262
18,050	18,100	989	757	857	21,050	21,100	1,210	949	1,061	24,050	24,100	1,438	1,141	1,265
18,100	18,150	993	760	861	21,100	21,150	1,214	952	1,065	24,100	24,150	1,442	1,145	1,269
18,150	18,200	997	763	864	21,150	21,200	1,217	955	1,068	24,150	24,200	1,445	1,148	1,273
18,200	18,250	1,000	766	867	21,200	21,250	1,221	958	1,071	24,200	24,250	1,449	1,151	1,276
18,250	18,300	1,004	770	871	21,250	21,300	1,225	962	1,075	24,250	24,300	1,453	1,155	1,280
18,300	18,350	1,007	773	874	21,300	21,350	1,229	965	1,078	24,300	24,350	1,457	1,158	1,283
18,350	18,400	1,011	776	878	21,350	21,400	1,233	968	1,082	24,350	24,400	1,461	1,162	1,287
18,400	18,450	1,015	779	881	21,400	21,450	1,236	971	1,085	24,400	24,450	1,464	1,165	1,291
18,450	18,500	1,018	782	884	21,450	21,500	1,240	974	1,088	24,450	24,500	1,468	1,168	1,294
18,500	18,550	1,022	786	888	21,500	21,550	1,244	978	1,092	24,500	24,550	1,472	1,172	1,298
18,550	18,600	1,025	789	891	21,550	21,600	1,248	981	1,095	24,550	24,600	1,476	1,175	1,301
18,600	18,650	1,029	792	895	21,600	21,650	1,252	984	1,099	24,600	24,650	1,480	1,179	1,305
18,650	18,700	1,033	795	898	21,650	21,700	1,255	987	1,102	24,650	24,700	1,483	1,182	1,309
18,700	18,750	1,036	798	901	21,700	21,750	1,259	990	1,105	24,700	24,750	1,487	1,185	1,312
18,750	18,800	1,040	802	905	21,750	21,800	1,263	994	1,109	24,750	24,800	1,491	1,189	1,316
18,800	18,850	1,043	805	908	21,800	21,850	1,267	997	1,112	24,800	24,850	1,495	1,192	1,319
18,850	18,900	1,047	808	912	21,850	21,900	1,271	1,000	1,116	24,850	24,900	1,499	1,196	1,323
18,900	18,950	1,051	811	915	21,900	21,950	1,274	1,003	1,119	24,900	24,950	1,502	1,199	1,327
18,950	19,000	1,054	814	918	21,950	22,000	1,278	1,006	1,122	24,950	25,000	1,506	1,202	1,330

*This column must also be used by qualifying widow(er)

Continued on next page

2003 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
25,000					28,000					31,000				
25,000	25,050	1,510	1,206	1,334	28,000	28,050	1,738	1,410	1,550	31,000	31,050	1,969	1,614	1,770
25,050	25,100	1,514	1,209	1,337	28,050	28,100	1,742	1,413	1,553	31,050	31,100	1,973	1,617	1,774
25,100	25,150	1,518	1,213	1,341	28,100	28,150	1,746	1,417	1,557	31,100	31,150	1,977	1,621	1,778
25,150	25,200	1,521	1,216	1,345	28,150	28,200	1,749	1,420	1,561	31,150	31,200	1,981	1,624	1,781
25,200	25,250	1,525	1,219	1,348	28,200	28,250	1,753	1,423	1,564	31,200	31,250	1,985	1,627	1,785
25,250	25,300	1,529	1,223	1,352	28,250	28,300	1,757	1,427	1,568	31,250	31,300	1,989	1,631	1,789
25,300	25,350	1,533	1,226	1,355	28,300	28,350	1,761	1,430	1,571	31,300	31,350	1,993	1,634	1,793
25,350	25,400	1,537	1,230	1,359	28,350	28,400	1,765	1,434	1,575	31,350	31,400	1,997	1,638	1,797
25,400	25,450	1,540	1,233	1,363	28,400	28,450	1,768	1,437	1,579	31,400	31,450	2,001	1,641	1,800
25,450	25,500	1,544	1,236	1,366	28,450	28,500	1,772	1,440	1,582	31,450	31,500	2,005	1,644	1,804
25,500	25,550	1,548	1,240	1,370	28,500	28,550	1,776	1,444	1,586	31,500	31,550	2,008	1,648	1,808
25,550	25,600	1,552	1,243	1,373	28,550	28,600	1,780	1,447	1,589	31,550	31,600	2,012	1,651	1,812
25,600	25,650	1,556	1,247	1,377	28,600	28,650	1,784	1,451	1,593	31,600	31,650	2,016	1,655	1,816
25,650	25,700	1,559	1,250	1,381	28,650	28,700	1,787	1,454	1,597	31,650	31,700	2,020	1,658	1,819
25,700	25,750	1,563	1,253	1,384	28,700	28,750	1,791	1,457	1,600	31,700	31,750	2,024	1,661	1,823
25,750	25,800	1,567	1,257	1,388	28,750	28,800	1,795	1,461	1,604	31,750	31,800	2,028	1,665	1,827
25,800	25,850	1,571	1,260	1,391	28,800	28,850	1,799	1,464	1,607	31,800	31,850	2,032	1,668	1,831
25,850	25,900	1,575	1,264	1,395	28,850	28,900	1,803	1,468	1,611	31,850	31,900	2,036	1,672	1,835
25,900	25,950	1,578	1,267	1,399	28,900	28,950	1,806	1,471	1,615	31,900	31,950	2,040	1,675	1,838
25,950	26,000	1,582	1,270	1,402	28,950	29,000	1,810	1,474	1,618	31,950	32,000	2,044	1,678	1,842
26,000					29,000					32,000				
26,000	26,050	1,586	1,274	1,406	29,000	29,050	1,814	1,478	1,622	32,000	32,050	2,048	1,682	1,846
26,050	26,100	1,590	1,277	1,409	29,050	29,100	1,818	1,481	1,625	32,050	32,100	2,052	1,685	1,850
26,100	26,150	1,594	1,281	1,413	29,100	29,150	1,822	1,485	1,629	32,100	32,150	2,056	1,689	1,854
26,150	26,200	1,597	1,284	1,417	29,150	29,200	1,825	1,488	1,633	32,150	32,200	2,060	1,693	1,857
26,200	26,250	1,601	1,287	1,420	29,200	29,250	1,829	1,491	1,636	32,200	32,250	2,064	1,696	1,861
26,250	26,300	1,605	1,291	1,424	29,250	29,300	1,833	1,495	1,640	32,250	32,300	2,068	1,700	1,865
26,300	26,350	1,609	1,294	1,427	29,300	29,350	1,837	1,498	1,643	32,300	32,350	2,072	1,703	1,869
26,350	26,400	1,613	1,298	1,431	29,350	29,400	1,841	1,502	1,647	32,350	32,400	2,076	1,707	1,873
26,400	26,450	1,616	1,301	1,435	29,400	29,450	1,844	1,505	1,651	32,400	32,450	2,080	1,711	1,876
26,450	26,500	1,620	1,304	1,438	29,450	29,500	1,848	1,508	1,654	32,450	32,500	2,084	1,714	1,880
26,500	26,550	1,624	1,308	1,442	29,500	29,550	1,852	1,512	1,658	32,500	32,550	2,087	1,718	1,884
26,550	26,600	1,628	1,311	1,445	29,550	29,600	1,856	1,515	1,661	32,550	32,600	2,091	1,721	1,888
26,600	26,650	1,632	1,315	1,449	29,600	29,650	1,860	1,519	1,665	32,600	32,650	2,095	1,725	1,892
26,650	26,700	1,635	1,318	1,453	29,650	29,700	1,863	1,522	1,669	32,650	32,700	2,099	1,729	1,895
26,700	26,750	1,639	1,321	1,456	29,700	29,750	1,867	1,525	1,672	32,700	32,750	2,103	1,732	1,899
26,750	26,800	1,643	1,325	1,460	29,750	29,800	1,871	1,529	1,676	32,750	32,800	2,107	1,736	1,903
26,800	26,850	1,647	1,328	1,463	29,800	29,850	1,875	1,532	1,679	32,800	32,850	2,111	1,739	1,907
26,850	26,900	1,651	1,332	1,467	29,850	29,900	1,879	1,536	1,683	32,850	32,900	2,115	1,743	1,911
26,900	26,950	1,654	1,335	1,471	29,900	29,950	1,882	1,539	1,687	32,900	32,950	2,119	1,747	1,914
26,950	27,000	1,658	1,338	1,474	29,950	30,000	1,886	1,542	1,690	32,950	33,000	2,123	1,750	1,918
27,000					30,000					33,000				
27,000	27,050	1,662	1,342	1,478	30,000	30,050	1,890	1,546	1,694	33,000	33,050	2,127	1,754	1,922
27,050	27,100	1,666	1,345	1,481	30,050	30,100	1,894	1,549	1,698	33,050	33,100	2,131	1,757	1,926
27,100	27,150	1,670	1,349	1,485	30,100	30,150	1,898	1,553	1,702	33,100	33,150	2,135	1,761	1,930
27,150	27,200	1,673	1,352	1,489	30,150	30,200	1,902	1,556	1,705	33,150	33,200	2,139	1,765	1,933
27,200	27,250	1,677	1,355	1,492	30,200	30,250	1,906	1,559	1,709	33,200	33,250	2,143	1,768	1,937
27,250	27,300	1,681	1,359	1,496	30,250	30,300	1,910	1,563	1,713	33,250	33,300	2,147	1,772	1,941
27,300	27,350	1,685	1,362	1,499	30,300	30,350	1,914	1,566	1,717	33,300	33,350	2,151	1,775	1,945
27,350	27,400	1,689	1,366	1,503	30,350	30,400	1,918	1,570	1,721	33,350	33,400	2,155	1,779	1,949
27,400	27,450	1,692	1,369	1,507	30,400	30,450	1,922	1,573	1,724	33,400	33,450	2,159	1,783	1,952
27,450	27,500	1,696	1,372	1,510	30,450	30,500	1,926	1,576	1,728	33,450	33,500	2,163	1,786	1,956
27,500	27,550	1,700	1,376	1,514	30,500	30,550	1,929	1,580	1,732	33,500	33,550	2,166	1,790	1,960
27,550	27,600	1,704	1,379	1,517	30,550	30,600	1,933	1,583	1,736	33,550	33,600	2,170	1,793	1,964
27,600	27,650	1,708	1,383	1,521	30,600	30,650	1,937	1,587	1,740	33,600	33,650	2,174	1,797	1,968
27,650	27,700	1,711	1,386	1,525	30,650	30,700	1,941	1,590	1,743	33,650	33,700	2,178	1,801	1,971
27,700	27,750	1,715	1,389	1,528	30,700	30,750	1,945	1,593	1,747	33,700	33,750	2,182	1,804	1,975
27,750	27,800	1,719	1,393	1,532	30,750	30,800	1,949	1,597	1,751	33,750	33,800	2,186	1,808	1,979
27,800	27,850	1,723	1,396	1,535	30,800	30,850	1,953	1,600	1,755	33,800	33,850	2,190	1,811	1,983
27,850	27,900	1,727	1,400	1,539	30,850	30,900	1,957	1,604	1,759	33,850	33,900	2,194	1,815	1,987
27,900	27,950	1,730	1,403	1,543	30,900	30,950	1,961	1,607	1,762	33,900	33,950	2,198	1,819	1,990
27,950	28,000	1,734	1,406	1,546	30,950	31,000	1,965	1,610	1,766	33,950	34,000	2,202	1,822	1,994

*This column must also be used by qualifying widow(er)

Continued on next page

2003 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
34,000					37,000					40,000				
34,000	34,050	2,206	1,826	1,998	37,000	37,050	2,443	2,042	2,226	40,000	40,050	2,680	2,258	2,454
34,050	34,100	2,210	1,829	2,002	37,050	37,100	2,447	2,045	2,230	40,050	40,100	2,684	2,262	2,458
34,100	34,150	2,214	1,833	2,006	37,100	37,150	2,451	2,049	2,234	40,100	40,150	2,688	2,266	2,462
34,150	34,200	2,218	1,837	2,009	37,150	37,200	2,455	2,053	2,237	40,150	40,200	2,692	2,269	2,465
34,200	34,250	2,222	1,840	2,013	37,200	37,250	2,459	2,056	2,241	40,200	40,250	2,697	2,273	2,469
34,250	34,300	2,226	1,844	2,017	37,250	37,300	2,463	2,060	2,245	40,250	40,300	2,701	2,277	2,473
34,300	34,350	2,230	1,847	2,021	37,300	37,350	2,467	2,063	2,249	40,300	40,350	2,705	2,281	2,477
34,350	34,400	2,234	1,851	2,025	37,350	37,400	2,471	2,067	2,253	40,350	40,400	2,709	2,285	2,481
34,400	34,450	2,238	1,855	2,028	37,400	37,450	2,475	2,071	2,256	40,400	40,450	2,713	2,288	2,484
34,450	34,500	2,242	1,858	2,032	37,450	37,500	2,479	2,074	2,260	40,450	40,500	2,717	2,292	2,488
34,500	34,550	2,245	1,862	2,036	37,500	37,550	2,482	2,078	2,264	40,500	40,550	2,721	2,296	2,492
34,550	34,600	2,249	1,865	2,040	37,550	37,600	2,486	2,081	2,268	40,550	40,600	2,725	2,300	2,496
34,600	34,650	2,253	1,869	2,044	37,600	37,650	2,490	2,085	2,272	40,600	40,650	2,730	2,304	2,500
34,650	34,700	2,257	1,873	2,047	37,650	37,700	2,494	2,089	2,275	40,650	40,700	2,734	2,307	2,503
34,700	34,750	2,261	1,876	2,051	37,700	37,750	2,498	2,092	2,279	40,700	40,750	2,738	2,311	2,507
34,750	34,800	2,265	1,880	2,055	37,750	37,800	2,502	2,096	2,283	40,750	40,800	2,742	2,315	2,511
34,800	34,850	2,269	1,883	2,059	37,800	37,850	2,506	2,099	2,287	40,800	40,850	2,746	2,319	2,515
34,850	34,900	2,273	1,887	2,063	37,850	37,900	2,510	2,103	2,291	40,850	40,900	2,750	2,323	2,519
34,900	34,950	2,277	1,891	2,066	37,900	37,950	2,514	2,107	2,294	40,900	40,950	2,754	2,326	2,522
34,950	35,000	2,281	1,894	2,070	37,950	38,000	2,518	2,110	2,298	40,950	41,000	2,758	2,330	2,526
35,000					38,000					41,000				
35,000	35,050	2,285	1,898	2,074	38,000	38,050	2,522	2,114	2,302	41,000	41,050	2,763	2,334	2,530
35,050	35,100	2,289	1,901	2,078	38,050	38,100	2,526	2,117	2,306	41,050	41,100	2,767	2,338	2,534
35,100	35,150	2,293	1,905	2,082	38,100	38,150	2,530	2,121	2,310	41,100	41,150	2,771	2,342	2,538
35,150	35,200	2,297	1,909	2,085	38,150	38,200	2,534	2,125	2,313	41,150	41,200	2,775	2,345	2,541
35,200	35,250	2,301	1,912	2,089	38,200	38,250	2,538	2,128	2,317	41,200	41,250	2,779	2,349	2,545
35,250	35,300	2,305	1,916	2,093	38,250	38,300	2,542	2,132	2,321	41,250	41,300	2,783	2,353	2,549
35,300	35,350	2,309	1,919	2,097	38,300	38,350	2,546	2,135	2,325	41,300	41,350	2,787	2,357	2,553
35,350	35,400	2,313	1,923	2,101	38,350	38,400	2,550	2,139	2,329	41,350	41,400	2,791	2,361	2,557
35,400	35,450	2,317	1,927	2,104	38,400	38,450	2,554	2,143	2,332	41,400	41,450	2,796	2,364	2,560
35,450	35,500	2,321	1,930	2,108	38,450	38,500	2,558	2,146	2,336	41,450	41,500	2,800	2,368	2,564
35,500	35,550	2,324	1,934	2,112	38,500	38,550	2,561	2,150	2,340	41,500	41,550	2,804	2,372	2,568
35,550	35,600	2,328	1,937	2,116	38,550	38,600	2,565	2,153	2,344	41,550	41,600	2,808	2,376	2,572
35,600	35,650	2,332	1,941	2,120	38,600	38,650	2,569	2,157	2,348	41,600	41,650	2,812	2,380	2,576
35,650	35,700	2,336	1,945	2,123	38,650	38,700	2,573	2,161	2,351	41,650	41,700	2,816	2,383	2,579
35,700	35,750	2,340	1,948	2,127	38,700	38,750	2,577	2,164	2,355	41,700	41,750	2,820	2,387	2,583
35,750	35,800	2,344	1,952	2,131	38,750	38,800	2,581	2,168	2,359	41,750	41,800	2,824	2,391	2,587
35,800	35,850	2,348	1,955	2,135	38,800	38,850	2,585	2,171	2,363	41,800	41,850	2,829	2,395	2,591
35,850	35,900	2,352	1,959	2,139	38,850	38,900	2,589	2,175	2,367	41,850	41,900	2,833	2,399	2,595
35,900	35,950	2,356	1,963	2,142	38,900	38,950	2,593	2,179	2,370	41,900	41,950	2,837	2,402	2,598
35,950	36,000	2,360	1,966	2,146	38,950	39,000	2,597	2,182	2,374	41,950	42,000	2,841	2,406	2,602
36,000					39,000					42,000				
36,000	36,050	2,364	1,970	2,150	39,000	39,050	2,601	2,186	2,378	42,000	42,050	2,845	2,410	2,606
36,050	36,100	2,368	1,973	2,154	39,050	39,100	2,605	2,189	2,382	42,050	42,100	2,849	2,414	2,610
36,100	36,150	2,372	1,977	2,158	39,100	39,150	2,609	2,193	2,386	42,100	42,150	2,853	2,418	2,614
36,150	36,200	2,376	1,981	2,161	39,150	39,200	2,613	2,197	2,389	42,150	42,200	2,857	2,421	2,617
36,200	36,250	2,380	1,984	2,165	39,200	39,250	2,617	2,200	2,393	42,200	42,250	2,862	2,425	2,621
36,250	36,300	2,384	1,988	2,169	39,250	39,300	2,621	2,204	2,397	42,250	42,300	2,866	2,429	2,625
36,300	36,350	2,388	1,991	2,173	39,300	39,350	2,625	2,207	2,401	42,300	42,350	2,870	2,433	2,629
36,350	36,400	2,392	1,995	2,177	39,350	39,400	2,629	2,211	2,405	42,350	42,400	2,874	2,437	2,633
36,400	36,450	2,396	1,999	2,180	39,400	39,450	2,633	2,215	2,408	42,400	42,450	2,878	2,440	2,636
36,450	36,500	2,400	2,002	2,184	39,450	39,500	2,637	2,218	2,412	42,450	42,500	2,882	2,444	2,640
36,500	36,550	2,403	2,006	2,188	39,500	39,550	2,640	2,222	2,416	42,500	42,550	2,886	2,448	2,644
36,550	36,600	2,407	2,009	2,192	39,550	39,600	2,644	2,225	2,420	42,550	42,600	2,890	2,452	2,648
36,600	36,650	2,411	2,013	2,196	39,600	39,650	2,648	2,229	2,424	42,600	42,650	2,895	2,456	2,652
36,650	36,700	2,415	2,017	2,199	39,650	39,700	2,652	2,233	2,427	42,650	42,700	2,899	2,459	2,655
36,700	36,750	2,419	2,020	2,203	39,700	39,750	2,656	2,236	2,431	42,700	42,750	2,903	2,463	2,659
36,750	36,800	2,423	2,024	2,207	39,750	39,800	2,660	2,240	2,435	42,750	42,800	2,907	2,467	2,663
36,800	36,850	2,427	2,027	2,211	39,800	39,850	2,664	2,243	2,439	42,800	42,850	2,911	2,471	2,667
36,850	36,900	2,431	2,031	2,215	39,850	39,900	2,668	2,247	2,443	42,850	42,900	2,915	2,475	2,671
36,900	36,950	2,435	2,035	2,218	39,900	39,950	2,672	2,251	2,446	42,900	42,950	2,919	2,478	2,674
36,950	37,000	2,439	2,038	2,222	39,950	40,000	2,676	2,254	2,450	42,950	43,000	2,923	2,482	2,678

*This column must also be used by qualifying widow(er)

Continued on next page

2003 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
43,000					46,000					49,000				
43,000	43,050	2,928	2,486	2,682	46,000	46,050	3,175	2,714	2,913	49,000	49,050	3,423	2,942	3,150
43,050	43,100	2,932	2,490	2,686	46,050	46,100	3,179	2,718	2,917	49,050	49,100	3,427	2,946	3,154
43,100	43,150	2,936	2,494	2,690	46,100	46,150	3,183	2,722	2,921	49,100	49,150	3,431	2,950	3,158
43,150	43,200	2,940	2,497	2,693	46,150	46,200	3,187	2,725	2,925	49,150	49,200	3,435	2,953	3,162
43,200	43,250	2,944	2,501	2,697	46,200	46,250	3,192	2,729	2,929	49,200	49,250	3,439	2,957	3,166
43,250	43,300	2,948	2,505	2,701	46,250	46,300	3,196	2,733	2,933	49,250	49,300	3,443	2,961	3,170
43,300	43,350	2,952	2,509	2,705	46,300	46,350	3,200	2,737	2,937	49,300	49,350	3,447	2,965	3,174
43,350	43,400	2,956	2,513	2,709	46,350	46,400	3,204	2,741	2,941	49,350	49,400	3,451	2,969	3,178
43,400	43,450	2,961	2,516	2,712	46,400	46,450	3,208	2,744	2,945	49,400	49,450	3,456	2,972	3,182
43,450	43,500	2,965	2,520	2,716	46,450	46,500	3,212	2,748	2,949	49,450	49,500	3,460	2,976	3,186
43,500	43,550	2,969	2,524	2,720	46,500	46,550	3,216	2,752	2,952	49,500	49,550	3,464	2,980	3,189
43,550	43,600	2,973	2,528	2,724	46,550	46,600	3,220	2,756	2,956	49,550	49,600	3,468	2,984	3,193
43,600	43,650	2,977	2,532	2,728	46,600	46,650	3,225	2,760	2,960	49,600	49,650	3,472	2,988	3,197
43,650	43,700	2,981	2,535	2,731	46,650	46,700	3,229	2,763	2,964	49,650	49,700	3,476	2,991	3,201
43,700	43,750	2,985	2,539	2,735	46,700	46,750	3,233	2,767	2,968	49,700	49,750	3,480	2,995	3,205
43,750	43,800	2,989	2,543	2,739	46,750	46,800	3,237	2,771	2,972	49,750	49,800	3,484	2,999	3,209
43,800	43,850	2,994	2,547	2,743	46,800	46,850	3,241	2,775	2,976	49,800	49,850	3,489	3,003	3,213
43,850	43,900	2,998	2,551	2,747	46,850	46,900	3,245	2,779	2,980	49,850	49,900	3,493	3,007	3,217
43,900	43,950	3,002	2,554	2,750	46,900	46,950	3,249	2,782	2,984	49,900	49,950	3,497	3,010	3,221
43,950	44,000	3,006	2,558	2,754	46,950	47,000	3,253	2,786	2,988	49,950	50,000	3,501	3,014	3,225
44,000					47,000					50,000				
44,000	44,050	3,010	2,562	2,758	47,000	47,050	3,258	2,790	2,992	50,000	50,050	3,505	3,018	3,229
44,050	44,100	3,014	2,566	2,762	47,050	47,100	3,262	2,794	2,996	50,050	50,100	3,509	3,022	3,233
44,100	44,150	3,018	2,570	2,766	47,100	47,150	3,266	2,798	3,000	50,100	50,150	3,513	3,026	3,237
44,150	44,200	3,022	2,573	2,769	47,150	47,200	3,270	2,801	3,004	50,150	50,200	3,517	3,029	3,241
44,200	44,250	3,027	2,577	2,773	47,200	47,250	3,274	2,805	3,008	50,200	50,250	3,522	3,033	3,245
44,250	44,300	3,031	2,581	2,777	47,250	47,300	3,278	2,809	3,012	50,250	50,300	3,526	3,037	3,249
44,300	44,350	3,035	2,585	2,781	47,300	47,350	3,282	2,813	3,016	50,300	50,350	3,530	3,041	3,253
44,350	44,400	3,039	2,589	2,785	47,350	47,400	3,286	2,817	3,020	50,350	50,400	3,534	3,045	3,257
44,400	44,450	3,043	2,592	2,788	47,400	47,450	3,291	2,820	3,024	50,400	50,450	3,538	3,048	3,261
44,450	44,500	3,047	2,596	2,792	47,450	47,500	3,295	2,824	3,028	50,450	50,500	3,542	3,052	3,265
44,500	44,550	3,051	2,600	2,796	47,500	47,550	3,299	2,828	3,031	50,500	50,550	3,546	3,056	3,268
44,550	44,600	3,055	2,604	2,800	47,550	47,600	3,303	2,832	3,035	50,550	50,600	3,550	3,060	3,272
44,600	44,650	3,060	2,608	2,804	47,600	47,650	3,307	2,836	3,039	50,600	50,650	3,555	3,064	3,276
44,650	44,700	3,064	2,611	2,807	47,650	47,700	3,311	2,839	3,043	50,650	50,700	3,559	3,067	3,280
44,700	44,750	3,068	2,615	2,811	47,700	47,750	3,315	2,843	3,047	50,700	50,750	3,563	3,071	3,284
44,750	44,800	3,072	2,619	2,815	47,750	47,800	3,319	2,847	3,051	50,750	50,800	3,567	3,075	3,288
44,800	44,850	3,076	2,623	2,819	47,800	47,850	3,324	2,851	3,055	50,800	50,850	3,571	3,079	3,292
44,850	44,900	3,080	2,627	2,823	47,850	47,900	3,328	2,855	3,059	50,850	50,900	3,575	3,083	3,296
44,900	44,950	3,084	2,630	2,826	47,900	47,950	3,332	2,858	3,063	50,900	50,950	3,579	3,086	3,300
44,950	45,000	3,088	2,634	2,830	47,950	48,000	3,336	2,862	3,067	50,950	51,000	3,583	3,090	3,304
45,000					48,000					51,000				
45,000	45,050	3,093	2,638	2,834	48,000	48,050	3,340	2,866	3,071	51,000	51,050	3,588	3,094	3,308
45,050	45,100	3,097	2,642	2,838	48,050	48,100	3,344	2,870	3,075	51,050	51,100	3,592	3,098	3,312
45,100	45,150	3,101	2,646	2,842	48,100	48,150	3,348	2,874	3,079	51,100	51,150	3,596	3,102	3,316
45,150	45,200	3,105	2,649	2,846	48,150	48,200	3,352	2,877	3,083	51,150	51,200	3,600	3,105	3,320
45,200	45,250	3,109	2,653	2,850	48,200	48,250	3,357	2,881	3,087	51,200	51,250	3,604	3,109	3,324
45,250	45,300	3,113	2,657	2,854	48,250	48,300	3,361	2,885	3,091	51,250	51,300	3,608	3,113	3,328
45,300	45,350	3,117	2,661	2,858	48,300	48,350	3,365	2,889	3,095	51,300	51,350	3,612	3,117	3,332
45,350	45,400	3,121	2,665	2,862	48,350	48,400	3,369	2,893	3,099	51,350	51,400	3,616	3,121	3,336
45,400	45,450	3,126	2,668	2,866	48,400	48,450	3,373	2,896	3,103	51,400	51,450	3,621	3,124	3,340
45,450	45,500	3,130	2,672	2,870	48,450	48,500	3,377	2,900	3,107	51,450	51,500	3,625	3,128	3,344
45,500	45,550	3,134	2,676	2,873	48,500	48,550	3,381	2,904	3,110	51,500	51,550	3,629	3,132	3,347
45,550	45,600	3,138	2,680	2,877	48,550	48,600	3,385	2,908	3,114	51,550	51,600	3,633	3,136	3,351
45,600	45,650	3,142	2,684	2,881	48,600	48,650	3,390	2,912	3,118	51,600	51,650	3,637	3,140	3,355
45,650	45,700	3,146	2,687	2,885	48,650	48,700	3,394	2,915	3,122	51,650	51,700	3,641	3,143	3,359
45,700	45,750	3,150	2,691	2,889	48,700	48,750	3,398	2,919	3,126	51,700	51,750	3,645	3,147	3,363
45,750	45,800	3,154	2,695	2,893	48,750	48,800	3,402	2,923	3,130	51,750	51,800	3,649	3,151	3,367
45,800	45,850	3,159	2,699	2,897	48,800	48,850	3,406	2,927	3,134	51,800	51,850	3,654	3,155	3,371
45,850	45,900	3,163	2,703	2,901	48,850	48,900	3,410	2,931	3,138	51,850	51,900	3,658	3,159	3,375
45,900	45,950	3,167	2,706	2,905	48,900	48,950	3,414	2,934	3,142	51,900	51,950	3,662	3,162	3,379
45,950	46,000	3,171	2,710	2,909	48,950	49,000	3,418	2,938	3,146	51,950	52,000	3,666	3,166	3,383

*This column must also be used by qualifying widow(er)

Continued on next page

2003 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
52,000					55,000					58,000				
52,000	52,050	3,670	3,170	3,387	55,000	55,050	3,918	3,398	3,624	58,000	58,050	4,165	3,626	3,861
52,050	52,100	3,674	3,174	3,391	55,050	55,100	3,922	3,402	3,628	58,050	58,100	4,169	3,630	3,865
52,100	52,150	3,678	3,178	3,395	55,100	55,150	3,926	3,406	3,632	58,100	58,150	4,173	3,634	3,869
52,150	52,200	3,682	3,181	3,399	55,150	55,200	3,930	3,409	3,636	58,150	58,200	4,177	3,637	3,873
52,200	52,250	3,687	3,185	3,403	55,200	55,250	3,934	3,413	3,640	58,200	58,250	4,182	3,641	3,877
52,250	52,300	3,691	3,189	3,407	55,250	55,300	3,938	3,417	3,644	58,250	58,300	4,186	3,645	3,881
52,300	52,350	3,695	3,193	3,411	55,300	55,350	3,942	3,421	3,648	58,300	58,350	4,190	3,649	3,885
52,350	52,400	3,699	3,197	3,415	55,350	55,400	3,946	3,425	3,652	58,350	58,400	4,194	3,653	3,889
52,400	52,450	3,703	3,200	3,419	55,400	55,450	3,951	3,428	3,656	58,400	58,450	4,198	3,656	3,893
52,450	52,500	3,707	3,204	3,423	55,450	55,500	3,955	3,432	3,660	58,450	58,500	4,202	3,660	3,897
52,500	52,550	3,711	3,208	3,426	55,500	55,550	3,959	3,436	3,663	58,500	58,550	4,206	3,664	3,900
52,550	52,600	3,715	3,212	3,430	55,550	55,600	3,963	3,440	3,667	58,550	58,600	4,210	3,668	3,904
52,600	52,650	3,720	3,216	3,434	55,600	55,650	3,967	3,444	3,671	58,600	58,650	4,215	3,672	3,908
52,650	52,700	3,724	3,219	3,438	55,650	55,700	3,971	3,447	3,675	58,650	58,700	4,219	3,675	3,912
52,700	52,750	3,728	3,223	3,442	55,700	55,750	3,975	3,451	3,679	58,700	58,750	4,223	3,679	3,916
52,750	52,800	3,732	3,227	3,446	55,750	55,800	3,979	3,455	3,683	58,750	58,800	4,227	3,683	3,920
52,800	52,850	3,736	3,231	3,450	55,800	55,850	3,984	3,459	3,687	58,800	58,850	4,231	3,687	3,924
52,850	52,900	3,740	3,235	3,454	55,850	55,900	3,988	3,463	3,691	58,850	58,900	4,235	3,691	3,928
52,900	52,950	3,744	3,238	3,458	55,900	55,950	3,992	3,466	3,695	58,900	58,950	4,239	3,694	3,932
52,950	53,000	3,748	3,242	3,462	55,950	56,000	3,996	3,470	3,699	58,950	59,000	4,243	3,698	3,936
53,000					56,000					59,000				
53,000	53,050	3,753	3,246	3,466	56,000	56,050	4,000	3,474	3,703	59,000	59,050	4,248	3,702	3,940
53,050	53,100	3,757	3,250	3,470	56,050	56,100	4,004	3,478	3,707	59,050	59,100	4,252	3,706	3,944
53,100	53,150	3,761	3,254	3,474	56,100	56,150	4,008	3,482	3,711	59,100	59,150	4,256	3,710	3,948
53,150	53,200	3,765	3,257	3,478	56,150	56,200	4,012	3,485	3,715	59,150	59,200	4,260	3,713	3,952
53,200	53,250	3,769	3,261	3,482	56,200	56,250	4,017	3,489	3,719	59,200	59,250	4,264	3,717	3,956
53,250	53,300	3,773	3,265	3,486	56,250	56,300	4,021	3,493	3,723	59,250	59,300	4,268	3,721	3,960
53,300	53,350	3,777	3,269	3,490	56,300	56,350	4,025	3,497	3,727	59,300	59,350	4,272	3,725	3,964
53,350	53,400	3,781	3,273	3,494	56,350	56,400	4,029	3,501	3,731	59,350	59,400	4,276	3,729	3,968
53,400	53,450	3,786	3,276	3,498	56,400	56,450	4,033	3,504	3,735	59,400	59,450	4,281	3,732	3,972
53,450	53,500	3,790	3,280	3,502	56,450	56,500	4,037	3,508	3,739	59,450	59,500	4,285	3,736	3,976
53,500	53,550	3,794	3,284	3,505	56,500	56,550	4,041	3,512	3,742	59,500	59,550	4,289	3,740	3,979
53,550	53,600	3,798	3,288	3,509	56,550	56,600	4,045	3,516	3,746	59,550	59,600	4,293	3,744	3,983
53,600	53,650	3,802	3,292	3,513	56,600	56,650	4,050	3,520	3,750	59,600	59,650	4,297	3,748	3,987
53,650	53,700	3,806	3,295	3,517	56,650	56,700	4,054	3,523	3,754	59,650	59,700	4,301	3,751	3,991
53,700	53,750	3,810	3,299	3,521	56,700	56,750	4,058	3,527	3,758	59,700	59,750	4,305	3,755	3,995
53,750	53,800	3,814	3,303	3,525	56,750	56,800	4,062	3,531	3,762	59,750	59,800	4,309	3,759	3,999
53,800	53,850	3,819	3,307	3,529	56,800	56,850	4,066	3,535	3,766	59,800	59,850	4,314	3,763	4,003
53,850	53,900	3,823	3,311	3,533	56,850	56,900	4,070	3,539	3,770	59,850	59,900	4,318	3,767	4,007
53,900	53,950	3,827	3,314	3,537	56,900	56,950	4,074	3,542	3,774	59,900	59,950	4,322	3,770	4,011
53,950	54,000	3,831	3,318	3,541	56,950	57,000	4,078	3,546	3,778	59,950	60,000	4,326	3,774	4,015
54,000					57,000					60,000				
54,000	54,050	3,835	3,322	3,545	57,000	57,050	4,083	3,550	3,782	60,000	60,050	4,330	3,778	4,019
54,050	54,100	3,839	3,326	3,549	57,050	57,100	4,087	3,554	3,786	60,050	60,100	4,334	3,782	4,023
54,100	54,150	3,843	3,330	3,553	57,100	57,150	4,091	3,558	3,790	60,100	60,150	4,338	3,786	4,027
54,150	54,200	3,847	3,333	3,557	57,150	57,200	4,095	3,561	3,794	60,150	60,200	4,342	3,790	4,031
54,200	54,250	3,852	3,337	3,561	57,200	57,250	4,099	3,565	3,798	60,200	60,250	4,347	3,794	4,036
54,250	54,300	3,856	3,341	3,565	57,250	57,300	4,103	3,569	3,802	60,250	60,300	4,351	3,798	4,040
54,300	54,350	3,860	3,345	3,569	57,300	57,350	4,107	3,573	3,806	60,300	60,350	4,355	3,802	4,044
54,350	54,400	3,864	3,349	3,573	57,350	57,400	4,111	3,577	3,810	60,350	60,400	4,359	3,806	4,048
54,400	54,450	3,868	3,352	3,577	57,400	57,450	4,116	3,580	3,814	60,400	60,450	4,363	3,810	4,052
54,450	54,500	3,872	3,356	3,581	57,450	57,500	4,120	3,584	3,818	60,450	60,500	4,367	3,814	4,056
54,500	54,550	3,876	3,360	3,584	57,500	57,550	4,124	3,588	3,821	60,500	60,550	4,371	3,817	4,060
54,550	54,600	3,880	3,364	3,588	57,550	57,600	4,128	3,592	3,825	60,550	60,600	4,375	3,821	4,064
54,600	54,650	3,885	3,368	3,592	57,600	57,650	4,132	3,596	3,829	60,600	60,650	4,380	3,825	4,069
54,650	54,700	3,889	3,371	3,596	57,650	57,700	4,136	3,599	3,833	60,650	60,700	4,384	3,829	4,073
54,700	54,750	3,893	3,375	3,600	57,700	57,750	4,140	3,603	3,837	60,700	60,750	4,388	3,833	4,077
54,750	54,800	3,897	3,379	3,604	57,750	57,800	4,144	3,607	3,841	60,750	60,800	4,392	3,837	4,081
54,800	54,850	3,901	3,383	3,608	57,800	57,850	4,149	3,611	3,845	60,800	60,850	4,396	3,841	4,085
54,850	54,900	3,905	3,387	3,612	57,850	57,900	4,153	3,615	3,849	60,850	60,900	4,400	3,845	4,089
54,900	54,950	3,909	3,390	3,616	57,900	57,950	4,157	3,618	3,853	60,900	60,950	4,404	3,849	4,093
54,950	55,000	3,913	3,394	3,620	57,950	58,000	4,161	3,622	3,857	60,950	61,000	4,408	3,853	4,097

*This column must also be used by qualifying widow(er)

Continued on next page

2003 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
61,000					64,000					67,000				
61,000	61,050	4,413	3,857	4,102	64,000	64,050	4,660	4,094	4,349	67,000	67,050	4,908	4,331	4,597
61,050	61,100	4,417	3,861	4,106	64,050	64,100	4,664	4,098	4,353	67,050	67,100	4,912	4,335	4,601
61,100	61,150	4,421	3,865	4,110	64,100	64,150	4,668	4,102	4,357	67,100	67,150	4,916	4,339	4,605
61,150	61,200	4,425	3,869	4,114	64,150	64,200	4,672	4,106	4,361	67,150	67,200	4,920	4,343	4,609
61,200	61,250	4,429	3,873	4,118	64,200	64,250	4,677	4,110	4,366	67,200	67,250	4,924	4,347	4,613
61,250	61,300	4,433	3,877	4,122	64,250	64,300	4,681	4,114	4,370	67,250	67,300	4,928	4,351	4,617
61,300	61,350	4,437	3,881	4,126	64,300	64,350	4,685	4,118	4,374	67,300	67,350	4,932	4,355	4,621
61,350	61,400	4,441	3,885	4,130	64,350	64,400	4,689	4,122	4,378	67,350	67,400	4,936	4,359	4,625
61,400	61,450	4,446	3,889	4,135	64,400	64,450	4,693	4,126	4,382	67,400	67,450	4,941	4,363	4,630
61,450	61,500	4,450	3,893	4,139	64,450	64,500	4,697	4,130	4,386	67,450	67,500	4,945	4,367	4,634
61,500	61,550	4,454	3,896	4,143	64,500	64,550	4,701	4,133	4,390	67,500	67,550	4,949	4,370	4,638
61,550	61,600	4,458	3,900	4,147	64,550	64,600	4,705	4,137	4,394	67,550	67,600	4,953	4,374	4,642
61,600	61,650	4,462	3,904	4,151	64,600	64,650	4,710	4,141	4,399	67,600	67,650	4,957	4,378	4,646
61,650	61,700	4,466	3,908	4,155	64,650	64,700	4,714	4,145	4,403	67,650	67,700	4,961	4,382	4,650
61,700	61,750	4,470	3,912	4,159	64,700	64,750	4,718	4,149	4,407	67,700	67,750	4,965	4,386	4,654
61,750	61,800	4,474	3,916	4,163	64,750	64,800	4,722	4,153	4,411	67,750	67,800	4,969	4,390	4,658
61,800	61,850	4,479	3,920	4,168	64,800	64,850	4,726	4,157	4,415	67,800	67,850	4,974	4,394	4,663
61,850	61,900	4,483	3,924	4,172	64,850	64,900	4,730	4,161	4,419	67,850	67,900	4,978	4,398	4,667
61,900	61,950	4,487	3,928	4,176	64,900	64,950	4,734	4,165	4,423	67,900	67,950	4,982	4,402	4,671
61,950	62,000	4,491	3,932	4,180	64,950	65,000	4,738	4,169	4,427	67,950	68,000	4,986	4,406	4,675
62,000					65,000					68,000				
62,000	62,050	4,495	3,936	4,184	65,000	65,050	4,743	4,173	4,432	68,000	68,050	4,990	4,410	4,679
62,050	62,100	4,499	3,940	4,188	65,050	65,100	4,747	4,177	4,436	68,050	68,100	4,994	4,414	4,683
62,100	62,150	4,503	3,944	4,192	65,100	65,150	4,751	4,181	4,440	68,100	68,150	4,998	4,418	4,687
62,150	62,200	4,507	3,948	4,196	65,150	65,200	4,755	4,185	4,444	68,150	68,200	5,002	4,422	4,691
62,200	62,250	4,512	3,952	4,201	65,200	65,250	4,759	4,189	4,448	68,200	68,250	5,007	4,426	4,696
62,250	62,300	4,516	3,956	4,205	65,250	65,300	4,763	4,193	4,452	68,250	68,300	5,011	4,430	4,700
62,300	62,350	4,520	3,960	4,209	65,300	65,350	4,767	4,197	4,456	68,300	68,350	5,015	4,434	4,704
62,350	62,400	4,524	3,964	4,213	65,350	65,400	4,771	4,201	4,460	68,350	68,400	5,019	4,438	4,708
62,400	62,450	4,528	3,968	4,217	65,400	65,450	4,776	4,205	4,465	68,400	68,450	5,023	4,442	4,712
62,450	62,500	4,532	3,972	4,221	65,450	65,500	4,780	4,209	4,469	68,450	68,500	5,027	4,446	4,716
62,500	62,550	4,536	3,975	4,225	65,500	65,550	4,784	4,212	4,473	68,500	68,550	5,031	4,449	4,720
62,550	62,600	4,540	3,979	4,229	65,550	65,600	4,788	4,216	4,477	68,550	68,600	5,035	4,453	4,724
62,600	62,650	4,545	3,983	4,234	65,600	65,650	4,792	4,220	4,481	68,600	68,650	5,040	4,457	4,729
62,650	62,700	4,549	3,987	4,238	65,650	65,700	4,796	4,224	4,485	68,650	68,700	5,044	4,461	4,733
62,700	62,750	4,553	3,991	4,242	65,700	65,750	4,800	4,228	4,489	68,700	68,750	5,048	4,465	4,737
62,750	62,800	4,557	3,995	4,246	65,750	65,800	4,804	4,232	4,493	68,750	68,800	5,052	4,469	4,741
62,800	62,850	4,561	3,999	4,250	65,800	65,850	4,809	4,236	4,498	68,800	68,850	5,056	4,473	4,745
62,850	62,900	4,565	4,003	4,254	65,850	65,900	4,813	4,240	4,502	68,850	68,900	5,060	4,477	4,749
62,900	62,950	4,569	4,007	4,258	65,900	65,950	4,817	4,244	4,506	68,900	68,950	5,064	4,481	4,753
62,950	63,000	4,573	4,011	4,262	65,950	66,000	4,821	4,248	4,510	68,950	69,000	5,068	4,485	4,757
63,000					66,000					69,000				
63,000	63,050	4,578	4,015	4,267	66,000	66,050	4,825	4,252	4,514	69,000	69,050	5,073	4,489	4,762
63,050	63,100	4,582	4,019	4,271	66,050	66,100	4,829	4,256	4,518	69,050	69,100	5,077	4,493	4,766
63,100	63,150	4,586	4,023	4,275	66,100	66,150	4,833	4,260	4,522	69,100	69,150	5,081	4,497	4,770
63,150	63,200	4,590	4,027	4,279	66,150	66,200	4,837	4,264	4,526	69,150	69,200	5,085	4,501	4,774
63,200	63,250	4,594	4,031	4,283	66,200	66,250	4,842	4,268	4,531	69,200	69,250	5,089	4,505	4,778
63,250	63,300	4,598	4,035	4,287	66,250	66,300	4,846	4,272	4,535	69,250	69,300	5,093	4,509	4,782
63,300	63,350	4,602	4,039	4,291	66,300	66,350	4,850	4,276	4,539	69,300	69,350	5,097	4,513	4,786
63,350	63,400	4,606	4,043	4,295	66,350	66,400	4,854	4,280	4,543	69,350	69,400	5,101	4,517	4,790
63,400	63,450	4,611	4,047	4,300	66,400	66,450	4,858	4,284	4,547	69,400	69,450	5,106	4,521	4,795
63,450	63,500	4,615	4,051	4,304	66,450	66,500	4,862	4,288	4,551	69,450	69,500	5,110	4,525	4,799
63,500	63,550	4,619	4,054	4,308	66,500	66,550	4,866	4,291	4,555	69,500	69,550	5,114	4,528	4,803
63,550	63,600	4,623	4,058	4,312	66,550	66,600	4,870	4,295	4,559	69,550	69,600	5,118	4,532	4,807
63,600	63,650	4,627	4,062	4,316	66,600	66,650	4,875	4,299	4,564	69,600	69,650	5,122	4,536	4,811
63,650	63,700	4,631	4,066	4,320	66,650	66,700	4,879	4,303	4,568	69,650	69,700	5,126	4,540	4,815
63,700	63,750	4,635	4,070	4,324	66,700	66,750	4,883	4,307	4,572	69,700	69,750	5,130	4,544	4,819
63,750	63,800	4,639	4,074	4,328	66,750	66,800	4,887	4,311	4,576	69,750	69,800	5,134	4,548	4,823
63,800	63,850	4,644	4,078	4,333	66,800	66,850	4,891	4,315	4,580	69,800	69,850	5,139	4,552	4,828
63,850	63,900	4,648	4,082	4,337	66,850	66,900	4,895	4,319	4,584	69,850	69,900	5,143	4,556	4,832
63,900	63,950	4,652	4,086	4,341	66,900	66,950	4,899	4,323	4,588	69,900	69,950	5,147	4,560	4,836
63,950	64,000	4,656	4,090	4,345	66,950	67,000	4,903	4,327	4,592	69,950	70,000	5,151	4,564	4,840

*This column must also be used by qualifying widow(er)

Continued on next page

2003 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
70,000					73,000					76,000				
70,000	70,050	5,155	4,568	4,844	73,000	73,050	5,403	4,805	5,092	76,000	76,050	5,650	5,042	5,339
70,050	70,100	5,159	4,572	4,848	73,050	73,100	5,407	4,809	5,096	76,050	76,100	5,654	5,046	5,343
70,100	70,150	5,163	4,576	4,852	73,100	73,150	5,411	4,813	5,100	76,100	76,150	5,658	5,050	5,347
70,150	70,200	5,167	4,580	4,856	73,150	73,200	5,415	4,817	5,104	76,150	76,200	5,662	5,054	5,351
70,200	70,250	5,172	4,584	4,861	73,200	73,250	5,419	4,821	5,108	76,200	76,250	5,667	5,058	5,356
70,250	70,300	5,176	4,588	4,865	73,250	73,300	5,423	4,825	5,112	76,250	76,300	5,671	5,062	5,360
70,300	70,350	5,180	4,592	4,869	73,300	73,350	5,427	4,829	5,116	76,300	76,350	5,675	5,066	5,364
70,350	70,400	5,184	4,596	4,873	73,350	73,400	5,431	4,833	5,120	76,350	76,400	5,679	5,070	5,368
70,400	70,450	5,188	4,600	4,877	73,400	73,450	5,436	4,837	5,125	76,400	76,450	5,683	5,074	5,372
70,450	70,500	5,192	4,604	4,881	73,450	73,500	5,440	4,841	5,129	76,450	76,500	5,687	5,078	5,376
70,500	70,550	5,196	4,607	4,885	73,500	73,550	5,444	4,844	5,133	76,500	76,550	5,691	5,081	5,380
70,550	70,600	5,200	4,611	4,889	73,550	73,600	5,448	4,848	5,137	76,550	76,600	5,695	5,085	5,384
70,600	70,650	5,205	4,615	4,894	73,600	73,650	5,452	4,852	5,141	76,600	76,650	5,700	5,089	5,389
70,650	70,700	5,209	4,619	4,898	73,650	73,700	5,456	4,856	5,145	76,650	76,700	5,704	5,093	5,393
70,700	70,750	5,213	4,623	4,902	73,700	73,750	5,460	4,860	5,149	76,700	76,750	5,708	5,097	5,397
70,750	70,800	5,217	4,627	4,906	73,750	73,800	5,464	4,864	5,153	76,750	76,800	5,712	5,101	5,401
70,800	70,850	5,221	4,631	4,910	73,800	73,850	5,469	4,868	5,158	76,800	76,850	5,716	5,105	5,405
70,850	70,900	5,225	4,635	4,914	73,850	73,900	5,473	4,872	5,162	76,850	76,900	5,720	5,109	5,409
70,900	70,950	5,229	4,639	4,918	73,900	73,950	5,477	4,876	5,166	76,900	76,950	5,724	5,113	5,413
70,950	71,000	5,233	4,643	4,922	73,950	74,000	5,481	4,880	5,170	76,950	77,000	5,728	5,117	5,417
71,000					74,000					77,000				
71,000	71,050	5,238	4,647	4,927	74,000	74,050	5,485	4,884	5,174	77,000	77,050	5,733	5,121	5,422
71,050	71,100	5,242	4,651	4,931	74,050	74,100	5,489	4,888	5,178	77,050	77,100	5,737	5,125	5,426
71,100	71,150	5,246	4,655	4,935	74,100	74,150	5,493	4,892	5,182	77,100	77,150	5,741	5,129	5,430
71,150	71,200	5,250	4,659	4,939	74,150	74,200	5,497	4,896	5,186	77,150	77,200	5,745	5,133	5,434
71,200	71,250	5,254	4,663	4,943	74,200	74,250	5,502	4,900	5,191	77,200	77,250	5,749	5,137	5,438
71,250	71,300	5,258	4,667	4,947	74,250	74,300	5,506	4,904	5,195	77,250	77,300	5,753	5,141	5,442
71,300	71,350	5,262	4,671	4,951	74,300	74,350	5,510	4,908	5,199	77,300	77,350	5,757	5,145	5,446
71,350	71,400	5,266	4,675	4,955	74,350	74,400	5,514	4,912	5,203	77,350	77,400	5,761	5,149	5,450
71,400	71,450	5,271	4,679	4,960	74,400	74,450	5,518	4,916	5,207	77,400	77,450	5,766	5,153	5,455
71,450	71,500	5,275	4,683	4,964	74,450	74,500	5,522	4,920	5,211	77,450	77,500	5,770	5,157	5,459
71,500	71,550	5,279	4,686	4,968	74,500	74,550	5,526	4,923	5,215	77,500	77,550	5,774	5,160	5,463
71,550	71,600	5,283	4,690	4,972	74,550	74,600	5,530	4,927	5,219	77,550	77,600	5,778	5,164	5,467
71,600	71,650	5,287	4,694	4,976	74,600	74,650	5,535	4,931	5,224	77,600	77,650	5,782	5,168	5,471
71,650	71,700	5,291	4,698	4,980	74,650	74,700	5,539	4,935	5,228	77,650	77,700	5,786	5,172	5,475
71,700	71,750	5,295	4,702	4,984	74,700	74,750	5,543	4,939	5,232	77,700	77,750	5,790	5,176	5,479
71,750	71,800	5,299	4,706	4,988	74,750	74,800	5,547	4,943	5,236	77,750	77,800	5,794	5,180	5,483
71,800	71,850	5,304	4,710	4,993	74,800	74,850	5,551	4,947	5,240	77,800	77,850	5,799	5,184	5,488
71,850	71,900	5,308	4,714	4,997	74,850	74,900	5,555	4,951	5,244	77,850	77,900	5,803	5,188	5,492
71,900	71,950	5,312	4,718	5,001	74,900	74,950	5,559	4,955	5,248	77,900	77,950	5,807	5,192	5,496
71,950	72,000	5,316	4,722	5,005	74,950	75,000	5,563	4,959	5,252	77,950	78,000	5,811	5,196	5,500
72,000					75,000					78,000				
72,000	72,050	5,320	4,726	5,009	75,000	75,050	5,568	4,963	5,257	78,000	78,050	5,815	5,200	5,504
72,050	72,100	5,324	4,730	5,013	75,050	75,100	5,572	4,967	5,261	78,050	78,100	5,819	5,204	5,508
72,100	72,150	5,328	4,734	5,017	75,100	75,150	5,576	4,971	5,265	78,100	78,150	5,823	5,208	5,512
72,150	72,200	5,332	4,738	5,021	75,150	75,200	5,580	4,975	5,269	78,150	78,200	5,827	5,212	5,516
72,200	72,250	5,337	4,742	5,026	75,200	75,250	5,584	4,979	5,273	78,200	78,250	5,832	5,216	5,521
72,250	72,300	5,341	4,746	5,030	75,250	75,300	5,588	4,983	5,277	78,250	78,300	5,836	5,220	5,525
72,300	72,350	5,345	4,750	5,034	75,300	75,350	5,592	4,987	5,281	78,300	78,350	5,840	5,224	5,529
72,350	72,400	5,349	4,754	5,038	75,350	75,400	5,596	4,991	5,285	78,350	78,400	5,844	5,228	5,533
72,400	72,450	5,353	4,758	5,042	75,400	75,450	5,601	4,995	5,290	78,400	78,450	5,848	5,232	5,537
72,450	72,500	5,357	4,762	5,046	75,450	75,500	5,605	4,999	5,294	78,450	78,500	5,852	5,236	5,541
72,500	72,550	5,361	4,765	5,050	75,500	75,550	5,609	5,002	5,298	78,500	78,550	5,856	5,239	5,545
72,550	72,600	5,365	4,769	5,054	75,550	75,600	5,613	5,006	5,302	78,550	78,600	5,860	5,243	5,549
72,600	72,650	5,370	4,773	5,059	75,600	75,650	5,617	5,010	5,306	78,600	78,650	5,865	5,247	5,554
72,650	72,700	5,374	4,777	5,063	75,650	75,700	5,621	5,014	5,310	78,650	78,700	5,869	5,251	5,558
72,700	72,750	5,378	4,781	5,067	75,700	75,750	5,625	5,018	5,314	78,700	78,750	5,873	5,255	5,562
72,750	72,800	5,382	4,785	5,071	75,750	75,800	5,629	5,022	5,318	78,750	78,800	5,877	5,259	5,566
72,800	72,850	5,386	4,789	5,075	75,800	75,850	5,634	5,026	5,323	78,800	78,850	5,881	5,263	5,570
72,850	72,900	5,390	4,793	5,079	75,850	75,900	5,638	5,030	5,327	78,850	78,900	5,885	5,267	5,574
72,900	72,950	5,394	4,797	5,083	75,900	75,950	5,642	5,034	5,331	78,900	78,950	5,889	5,271	5,578
72,950	73,000	5,398	4,801	5,087	75,950	76,000	5,646	5,038	5,335	78,950	79,000	5,893	5,275	5,582

*This column must also be used by qualifying widow(er)

Continued on next page

2003 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
79,000					82,000					85,000				
79,000	79,050	5,898	5,279	5,587	82,000	82,050	6,145	5,523	5,834	85,000	85,050	6,393	5,771	6,082
79,050	79,100	5,902	5,283	5,591	82,050	82,100	6,149	5,527	5,838	85,050	85,100	6,397	5,775	6,086
79,100	79,150	5,906	5,287	5,595	82,100	82,150	6,153	5,531	5,842	85,100	85,150	6,401	5,779	6,090
79,150	79,200	5,910	5,291	5,599	82,150	82,200	6,157	5,535	5,846	85,150	85,200	6,405	5,783	6,094
79,200	79,250	5,914	5,295	5,603	82,200	82,250	6,162	5,540	5,851	85,200	85,250	6,409	5,787	6,098
79,250	79,300	5,918	5,299	5,607	82,250	82,300	6,166	5,544	5,855	85,250	85,300	6,413	5,791	6,102
79,300	79,350	5,922	5,303	5,611	82,300	82,350	6,170	5,548	5,859	85,300	85,350	6,417	5,795	6,106
79,350	79,400	5,926	5,307	5,615	82,350	82,400	6,174	5,552	5,863	85,350	85,400	6,421	5,799	6,110
79,400	79,450	5,931	5,311	5,620	82,400	82,450	6,178	5,556	5,867	85,400	85,450	6,426	5,804	6,115
79,450	79,500	5,935	5,315	5,624	82,450	82,500	6,182	5,560	5,871	85,450	85,500	6,430	5,808	6,119
79,500	79,550	5,939	5,318	5,628	82,500	82,550	6,186	5,564	5,875	85,500	85,550	6,434	5,812	6,123
79,550	79,600	5,943	5,322	5,632	82,550	82,600	6,190	5,568	5,879	85,550	85,600	6,438	5,816	6,127
79,600	79,650	5,947	5,326	5,636	82,600	82,650	6,195	5,573	5,884	85,600	85,650	6,442	5,820	6,131
79,650	79,700	5,951	5,330	5,640	82,650	82,700	6,199	5,577	5,888	85,650	85,700	6,446	5,824	6,135
79,700	79,750	5,955	5,334	5,644	82,700	82,750	6,203	5,581	5,892	85,700	85,750	6,450	5,828	6,139
79,750	79,800	5,959	5,338	5,648	82,750	82,800	6,207	5,585	5,896	85,750	85,800	6,454	5,832	6,143
79,800	79,850	5,964	5,342	5,653	82,800	82,850	6,211	5,589	5,900	85,800	85,850	6,459	5,837	6,148
79,850	79,900	5,968	5,346	5,657	82,850	82,900	6,215	5,593	5,904	85,850	85,900	6,463	5,841	6,152
79,900	79,950	5,972	5,350	5,661	82,900	82,950	6,219	5,597	5,908	85,900	85,950	6,467	5,845	6,156
79,950	80,000	5,976	5,354	5,665	82,950	83,000	6,223	5,601	5,912	85,950	86,000	6,471	5,849	6,160
80,000					83,000					86,000				
80,000	80,050	5,980	5,358	5,669	83,000	83,050	6,228	5,606	5,917	86,000	86,050	6,475	5,853	6,164
80,050	80,100	5,984	5,362	5,673	83,050	83,100	6,232	5,610	5,921	86,050	86,100	6,479	5,857	6,168
80,100	80,150	5,988	5,366	5,677	83,100	83,150	6,236	5,614	5,925	86,100	86,150	6,483	5,861	6,172
80,150	80,200	5,992	5,370	5,681	83,150	83,200	6,240	5,618	5,929	86,150	86,200	6,487	5,865	6,176
80,200	80,250	5,997	5,375	5,686	83,200	83,250	6,244	5,622	5,933	86,200	86,250	6,492	5,870	6,181
80,250	80,300	6,001	5,379	5,690	83,250	83,300	6,248	5,626	5,937	86,250	86,300	6,496	5,874	6,185
80,300	80,350	6,005	5,383	5,694	83,300	83,350	6,252	5,630	5,941	86,300	86,350	6,500	5,878	6,189
80,350	80,400	6,009	5,387	5,698	83,350	83,400	6,256	5,634	5,945	86,350	86,400	6,504	5,882	6,193
80,400	80,450	6,013	5,391	5,702	83,400	83,450	6,261	5,639	5,950	86,400	86,450	6,508	5,886	6,197
80,450	80,500	6,017	5,395	5,706	83,450	83,500	6,265	5,643	5,954	86,450	86,500	6,512	5,890	6,201
80,500	80,550	6,021	5,399	5,710	83,500	83,550	6,269	5,647	5,958	86,500	86,550	6,516	5,894	6,205
80,550	80,600	6,025	5,403	5,714	83,550	83,600	6,273	5,651	5,962	86,550	86,600	6,520	5,898	6,209
80,600	80,650	6,030	5,408	5,719	83,600	83,650	6,277	5,655	5,966	86,600	86,650	6,525	5,903	6,214
80,650	80,700	6,034	5,412	5,723	83,650	83,700	6,281	5,659	5,970	86,650	86,700	6,529	5,907	6,218
80,700	80,750	6,038	5,416	5,727	83,700	83,750	6,285	5,663	5,974	86,700	86,750	6,533	5,911	6,222
80,750	80,800	6,042	5,420	5,731	83,750	83,800	6,289	5,667	5,978	86,750	86,800	6,537	5,915	6,226
80,800	80,850	6,046	5,424	5,735	83,800	83,850	6,294	5,672	5,983	86,800	86,850	6,541	5,919	6,230
80,850	80,900	6,050	5,428	5,739	83,850	83,900	6,298	5,676	5,987	86,850	86,900	6,545	5,923	6,234
80,900	80,950	6,054	5,432	5,743	83,900	83,950	6,302	5,680	5,991	86,900	86,950	6,549	5,927	6,238
80,950	81,000	6,058	5,436	5,747	83,950	84,000	6,306	5,684	5,995	86,950	87,000	6,553	5,931	6,242
81,000					84,000					87,000				
81,000	81,050	6,063	5,441	5,752	84,000	84,050	6,310	5,688	5,999	87,000	87,050	6,558	5,936	6,247
81,050	81,100	6,067	5,445	5,756	84,050	84,100	6,314	5,692	6,003	87,050	87,100	6,562	5,940	6,251
81,100	81,150	6,071	5,449	5,760	84,100	84,150	6,318	5,696	6,007	87,100	87,150	6,566	5,944	6,255
81,150	81,200	6,075	5,453	5,764	84,150	84,200	6,322	5,700	6,011	87,150	87,200	6,570	5,948	6,259
81,200	81,250	6,079	5,457	5,768	84,200	84,250	6,327	5,705	6,016	87,200	87,250	6,574	5,952	6,263
81,250	81,300	6,083	5,461	5,772	84,250	84,300	6,331	5,709	6,020	87,250	87,300	6,578	5,956	6,267
81,300	81,350	6,087	5,465	5,776	84,300	84,350	6,335	5,713	6,024	87,300	87,350	6,582	5,960	6,271
81,350	81,400	6,091	5,469	5,780	84,350	84,400	6,339	5,717	6,028	87,350	87,400	6,586	5,964	6,275
81,400	81,450	6,096	5,474	5,785	84,400	84,450	6,343	5,721	6,032	87,400	87,450	6,591	5,969	6,280
81,450	81,500	6,100	5,478	5,789	84,450	84,500	6,347	5,725	6,036	87,450	87,500	6,595	5,973	6,284
81,500	81,550	6,104	5,482	5,793	84,500	84,550	6,351	5,729	6,040	87,500	87,550	6,599	5,977	6,288
81,550	81,600	6,108	5,486	5,797	84,550	84,600	6,355	5,733	6,044	87,550	87,600	6,603	5,981	6,292
81,600	81,650	6,112	5,490	5,801	84,600	84,650	6,360	5,738	6,049	87,600	87,650	6,607	5,985	6,296
81,650	81,700	6,116	5,494	5,805	84,650	84,700	6,364	5,742	6,053	87,650	87,700	6,611	5,989	6,300
81,700	81,750	6,120	5,498	5,809	84,700	84,750	6,368	5,746	6,057	87,700	87,750	6,615	5,993	6,304
81,750	81,800	6,124	5,502	5,813	84,750	84,800	6,372	5,750	6,061	87,750	87,800	6,619	5,997	6,308
81,800	81,850	6,129	5,507	5,818	84,800	84,850	6,376	5,754	6,065	87,800	87,850	6,624	6,002	6,313
81,850	81,900	6,133	5,511	5,822	84,850	84,900	6,380	5,758	6,069	87,850	87,900	6,628	6,006	6,317
81,900	81,950	6,137	5,515	5,826	84,900	84,950	6,384	5,762	6,073	87,900	87,950	6,632	6,010	6,321
81,950	82,000	6,141	5,519	5,830	84,950	85,000	6,388	5,766	6,077	87,950	88,000	6,636	6,014	6,325

*This column must also be used by qualifying widow(er)

Continued on next page

2003 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
88,000					91,000					94,000				
88,000	88,050	6,640	6,018	6,329	91,000	91,050	6,888	6,266	6,577	94,000	94,050	7,135	6,513	6,824
88,050	88,100	6,644	6,022	6,333	91,050	91,100	6,892	6,270	6,581	94,050	94,100	7,139	6,517	6,828
88,100	88,150	6,648	6,026	6,337	91,100	91,150	6,896	6,274	6,585	94,100	94,150	7,143	6,521	6,832
88,150	88,200	6,652	6,030	6,341	91,150	91,200	6,900	6,278	6,589	94,150	94,200	7,147	6,525	6,836
88,200	88,250	6,657	6,035	6,346	91,200	91,250	6,904	6,282	6,593	94,200	94,250	7,152	6,530	6,841
88,250	88,300	6,661	6,039	6,350	91,250	91,300	6,908	6,286	6,597	94,250	94,300	7,156	6,534	6,845
88,300	88,350	6,665	6,043	6,354	91,300	91,350	6,912	6,290	6,601	94,300	94,350	7,160	6,538	6,849
88,350	88,400	6,669	6,047	6,358	91,350	91,400	6,916	6,294	6,605	94,350	94,400	7,164	6,542	6,853
88,400	88,450	6,673	6,051	6,362	91,400	91,450	6,921	6,299	6,610	94,400	94,450	7,168	6,546	6,857
88,450	88,500	6,677	6,055	6,366	91,450	91,500	6,925	6,303	6,614	94,450	94,500	7,172	6,550	6,861
88,500	88,550	6,681	6,059	6,370	91,500	91,550	6,929	6,307	6,618	94,500	94,550	7,176	6,554	6,865
88,550	88,600	6,685	6,063	6,374	91,550	91,600	6,933	6,311	6,622	94,550	94,600	7,180	6,558	6,869
88,600	88,650	6,690	6,068	6,379	91,600	91,650	6,937	6,315	6,626	94,600	94,650	7,185	6,563	6,874
88,650	88,700	6,694	6,072	6,383	91,650	91,700	6,941	6,319	6,630	94,650	94,700	7,189	6,567	6,878
88,700	88,750	6,698	6,076	6,387	91,700	91,750	6,945	6,323	6,634	94,700	94,750	7,193	6,571	6,882
88,750	88,800	6,702	6,080	6,391	91,750	91,800	6,949	6,327	6,638	94,750	94,800	7,197	6,575	6,886
88,800	88,850	6,706	6,084	6,395	91,800	91,850	6,954	6,332	6,643	94,800	94,850	7,201	6,579	6,890
88,850	88,900	6,710	6,088	6,399	91,850	91,900	6,958	6,336	6,647	94,850	94,900	7,205	6,583	6,894
88,900	88,950	6,714	6,092	6,403	91,900	91,950	6,962	6,340	6,651	94,900	94,950	7,209	6,587	6,898
88,950	89,000	6,718	6,096	6,407	91,950	92,000	6,966	6,344	6,655	94,950	95,000	7,213	6,591	6,902
89,000					92,000					95,000				
89,000	89,050	6,723	6,101	6,412	92,000	92,050	6,970	6,348	6,659	95,000	95,050	7,218	6,596	6,907
89,050	89,100	6,727	6,105	6,416	92,050	92,100	6,974	6,352	6,663	95,050	95,100	7,222	6,600	6,911
89,100	89,150	6,731	6,109	6,420	92,100	92,150	6,978	6,356	6,667	95,100	95,150	7,226	6,604	6,915
89,150	89,200	6,735	6,113	6,424	92,150	92,200	6,982	6,360	6,671	95,150	95,200	7,230	6,608	6,919
89,200	89,250	6,739	6,117	6,428	92,200	92,250	6,987	6,365	6,676	95,200	95,250	7,234	6,612	6,923
89,250	89,300	6,743	6,121	6,432	92,250	92,300	6,991	6,369	6,680	95,250	95,300	7,238	6,616	6,927
89,300	89,350	6,747	6,125	6,436	92,300	92,350	6,995	6,373	6,684	95,300	95,350	7,242	6,620	6,931
89,350	89,400	6,751	6,129	6,440	92,350	92,400	6,999	6,377	6,688	95,350	95,400	7,246	6,624	6,935
89,400	89,450	6,756	6,134	6,445	92,400	92,450	7,003	6,381	6,692	95,400	95,450	7,251	6,629	6,940
89,450	89,500	6,760	6,138	6,449	92,450	92,500	7,007	6,385	6,696	95,450	95,500	7,255	6,633	6,944
89,500	89,550	6,764	6,142	6,453	92,500	92,550	7,011	6,389	6,700	95,500	95,550	7,259	6,637	6,948
89,550	89,600	6,768	6,146	6,457	92,550	92,600	7,015	6,393	6,704	95,550	95,600	7,263	6,641	6,952
89,600	89,650	6,772	6,150	6,461	92,600	92,650	7,020	6,398	6,709	95,600	95,650	7,267	6,645	6,956
89,650	89,700	6,776	6,154	6,465	92,650	92,700	7,024	6,402	6,713	95,650	95,700	7,271	6,649	6,960
89,700	89,750	6,780	6,158	6,469	92,700	92,750	7,028	6,406	6,717	95,700	95,750	7,275	6,653	6,964
89,750	89,800	6,784	6,162	6,473	92,750	92,800	7,032	6,410	6,721	95,750	95,800	7,279	6,657	6,968
89,800	89,850	6,789	6,167	6,478	92,800	92,850	7,036	6,414	6,725	95,800	95,850	7,284	6,662	6,973
89,850	89,900	6,793	6,171	6,482	92,850	92,900	7,040	6,418	6,729	95,850	95,900	7,288	6,666	6,977
89,900	89,950	6,797	6,175	6,486	92,900	92,950	7,044	6,422	6,733	95,900	95,950	7,292	6,670	6,981
89,950	90,000	6,801	6,179	6,490	92,950	93,000	7,048	6,426	6,737	95,950	96,000	7,296	6,674	6,985
90,000					93,000					96,000				
90,000	90,050	6,805	6,183	6,494	93,000	93,050	7,053	6,431	6,742	96,000	96,050	7,300	6,678	6,989
90,050	90,100	6,809	6,187	6,498	93,050	93,100	7,057	6,435	6,746	96,050	96,100	7,304	6,682	6,993
90,100	90,150	6,813	6,191	6,502	93,100	93,150	7,061	6,439	6,750	96,100	96,150	7,308	6,686	6,997
90,150	90,200	6,817	6,195	6,506	93,150	93,200	7,065	6,443	6,754	96,150	96,200	7,312	6,690	7,001
90,200	90,250	6,822	6,200	6,511	93,200	93,250	7,069	6,447	6,758	96,200	96,250	7,317	6,695	7,006
90,250	90,300	6,826	6,204	6,515	93,250	93,300	7,073	6,451	6,762	96,250	96,300	7,321	6,699	7,010
90,300	90,350	6,830	6,208	6,519	93,300	93,350	7,077	6,455	6,766	96,300	96,350	7,325	6,703	7,014
90,350	90,400	6,834	6,212	6,523	93,350	93,400	7,081	6,459	6,770	96,350	96,400	7,329	6,707	7,018
90,400	90,450	6,838	6,216	6,527	93,400	93,450	7,086	6,464	6,775	96,400	96,450	7,333	6,711	7,022
90,450	90,500	6,842	6,220	6,531	93,450	93,500	7,090	6,468	6,779	96,450	96,500	7,337	6,715	7,026
90,500	90,550	6,846	6,224	6,535	93,500	93,550	7,094	6,472	6,783	96,500	96,550	7,341	6,719	7,030
90,550	90,600	6,850	6,228	6,539	93,550	93,600	7,098	6,476	6,787	96,550	96,600	7,345	6,723	7,034
90,600	90,650	6,855	6,233	6,544	93,600	93,650	7,102	6,480	6,791	96,600	96,650	7,350	6,728	7,039
90,650	90,700	6,859	6,237	6,548	93,650	93,700	7,106	6,484	6,795	96,650	96,700	7,354	6,732	7,043
90,700	90,750	6,863	6,241	6,552	93,700	93,750	7,110	6,488	6,799	96,700	96,750	7,358	6,736	7,047
90,750	90,800	6,867	6,245	6,556	93,750	93,800	7,114	6,492	6,803	96,750	96,800	7,362	6,740	7,051
90,800	90,850	6,871	6,249	6,560	93,800	93,850	7,119	6,497	6,808	96,800	96,850	7,366	6,744	7,055
90,850	90,900	6,875	6,253	6,564	93,850	93,900	7,123	6,501	6,812	96,850	96,900	7,370	6,748	7,059
90,900	90,950	6,879	6,257	6,568	93,900	93,950	7,127	6,505	6,816	96,900	96,950	7,374	6,752	7,063
90,950	91,000	6,883	6,261	6,572	93,950	94,000	7,131	6,509	6,820	96,950	97,000	7,378	6,756	7,067

*This column must also be used by qualifying widow(er)

Continued on next page

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
97,000					98,000					99,000				
97,000	97,050	7,383	6,761	7,072	98,000	98,050	7,465	6,843	7,154	99,000	99,050	7,548	6,926	7,237
97,050	97,100	7,387	6,765	7,076	98,050	98,100	7,469	6,847	7,158	99,050	99,100	7,552	6,930	7,241
97,100	97,150	7,391	6,769	7,080	98,100	98,150	7,473	6,851	7,162	99,100	99,150	7,556	6,934	7,245
97,150	97,200	7,395	6,773	7,084	98,150	98,200	7,477	6,855	7,166	99,150	99,200	7,560	6,938	7,249
97,200	97,250	7,399	6,777	7,088	98,200	98,250	7,482	6,860	7,171	99,200	99,250	7,564	6,942	7,253
97,250	97,300	7,403	6,781	7,092	98,250	98,300	7,486	6,864	7,175	99,250	99,300	7,568	6,946	7,257
97,300	97,350	7,407	6,785	7,096	98,300	98,350	7,490	6,868	7,179	99,300	99,350	7,572	6,950	7,261
97,350	97,400	7,411	6,789	7,100	98,350	98,400	7,494	6,872	7,183	99,350	99,400	7,576	6,954	7,265
97,400	97,450	7,416	6,794	7,105	98,400	98,450	7,498	6,876	7,187	99,400	99,450	7,581	6,959	7,270
97,450	97,500	7,420	6,798	7,109	98,450	98,500	7,502	6,880	7,191	99,450	99,500	7,585	6,963	7,274
97,500	97,550	7,424	6,802	7,113	98,500	98,550	7,506	6,884	7,195	99,500	99,550	7,589	6,967	7,278
97,550	97,600	7,428	6,806	7,117	98,550	98,600	7,510	6,888	7,199	99,550	99,600	7,593	6,971	7,282
97,600	97,650	7,432	6,810	7,121	98,600	98,650	7,515	6,893	7,204	99,600	99,650	7,597	6,975	7,286
97,650	97,700	7,436	6,814	7,125	98,650	98,700	7,519	6,897	7,208	99,650	99,700	7,601	6,979	7,290
97,700	97,750	7,440	6,818	7,129	98,700	98,750	7,523	6,901	7,212	99,700	99,750	7,605	6,983	7,294
97,750	97,800	7,444	6,822	7,133	98,750	98,800	7,527	6,905	7,216	99,750	99,800	7,609	6,987	7,298
97,800	97,850	7,449	6,827	7,138	98,800	98,850	7,531	6,909	7,220	99,800	99,850	7,614	6,992	7,303
97,850	97,900	7,453	6,831	7,142	98,850	98,900	7,535	6,913	7,224	99,850	99,900	7,618	6,996	7,307
97,900	97,950	7,457	6,835	7,146	98,900	98,950	7,539	6,917	7,228	99,900	99,950	7,622	7,000	7,311
97,950	98,000	7,461	6,839	7,150	98,950	99,000	7,543	6,921	7,232	99,950	100,000	7,626	7,004	7,315

100,000 OR OVER —
You MUST file Form N-11 or N-12 and use
the tax rate schedules

*This column must also be used by qualifying widow(er)

Oahu's MAILE Alert Plan



Maile Gilbert was six years old, vibrant and fearless. She loved kayaking with her dad and brother and enjoyed dressing up in her mother's clothes and putting on make-up. She dreamed of being on TV when she grew up.

On a Sunday night in 1985, Maile was with her family at a party in Kailua when she was kidnapped. The abductor, who had also attended the party, was located by police several hours later. He confessed to murdering the young girl and led detectives to her body at Kaena Point.

Maile's killer is currently serving a life term in prison.

WHAT IS THE MAILE ALERT?

An emergency notification system that would immediately relay critical information to the public in the event of a child abduction.

HOW DOES IT WORK?

The Emergency Alert System, the same system used for hurricane and flood warnings, would notify TV and radio broadcasters, who would then pass the information on to viewers and listeners.

WHAT SHOULD I DO IF I HEAR A MAILE ALERT?

Listen to the notice carefully. Call 540-TIPS. If you have info that can help the investigation.

WHAT IF MY CHILD IS MISSING?

Immediately call 911—the first few hours are critical. Be prepared to provide a detailed description and recent photo of your child.

The Minor Abducted In Life-threatening Emergency
is dedicated to the memory of Maile Gilbert.

Partners



Miss Hawaii USA-2003
Alicia Malia Michioka



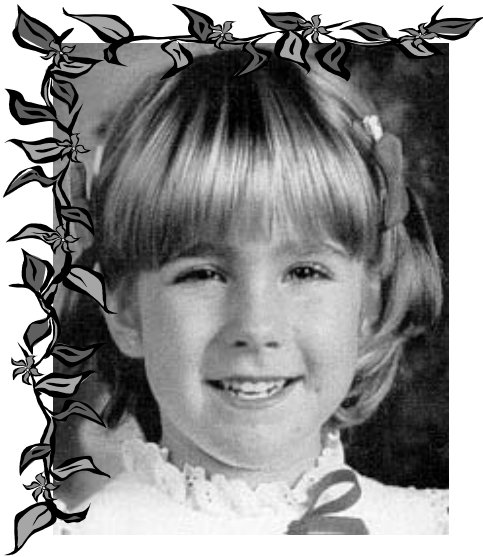
Hawaii Hotel Security Association
Ensuring safety for our visitors, workforce
and community since 1968.

MISSING CHILD CENTER-HAWAII
DEPARTMENT OF THE ATTORNEY GENERAL
235 South Beretania Street, Suite 206
Honolulu, Hawaii 96813
Phone: 808-586-1449, Fax: 808-586-1424



WITH
HAWAII'S DEPARTMENT OF TAXATION

*He lei pōina 'ole ke keiki.
"A lei never forgotten, is the beloved child."*



Therese Vanderheiden

Missing since
June 22, 1990

DOB 7/4/1984
Height 3 ft.
Weight 45 lbs.
Hair Blonde
Eyes Hazel



**Age Progression by
NCMEC
To 17 years old**

Abductor



Merle Vanderheiden

Birth: 8/5/50 **ALIASES**
Marie Walsh
Kara Vanderheiden
Jaqueline Smith
Vann Vanderheiden
Eyes: Green Pat Doherty
Mary Jean Hamm
Hair: Brown Kara Johnson
Kara Cochran

MISSING FROM: KAILUA, HAWAII

Therese has pierced ears and moles on her back and shoulders. Her full name is Vanderheiden-Walsh. The abductor wears glasses or contacts and may wear wigs.

ANYONE HAVING INFORMATION SHOULD CONTACT

Honolulu Police Department at 1-808-529-3394

National Center for Missing & Exploited Children 1-800-843-5678

Your Local FBI Office

MCCH at 1-808-586-1449

Email: hsc@hgea.org

Website: <http://launch.hgea.org/HSC/>

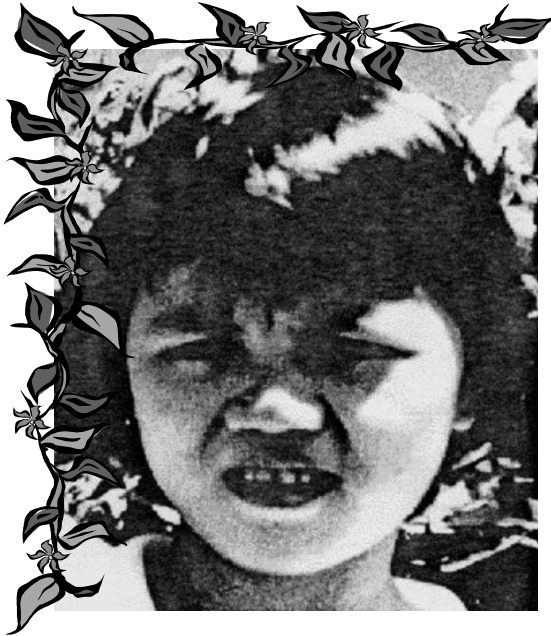


**DEPARTMENT OF THE ATTORNEY GENERAL
MISSING CHILD CENTER-HAWAII**



HAWAII'S DEPARTMENT OF TAXATION

*He lei pōina 'ole ke keiki.
"A lei never forgotten, is the beloved child."*



Jie Zhao Li

Missing since
February 11, 1988

DOB	4/10/1975
Height	4 ft. 11 in.
Weight	75 lbs.
Hair	Black
Eyes	Brown

MISSING FROM: HONOLULU, HAWAII

Jie Zhao Li was last seen selling tickets in Nuuanu on Oahu.

ANYONE HAVING INFORMATION SHOULD CONTACT

Honolulu Police Department at 1-808-529-3099 or 911

National Center for Missing & Exploited Children 1-800-843-5678

MCCH at 1-808-586-1449

Email: hsc@hgea.org

Website: <http://launch.hgea.org/HSC/>



DEPARTMENT OF THE ATTORNEY GENERAL
MISSING CHILD CENTER HAWAII

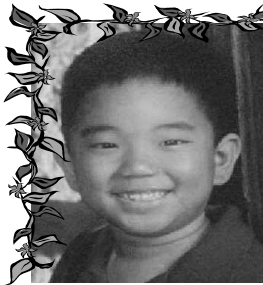


WITH
HAWAII'S DEPARTMENT OF TAXATION

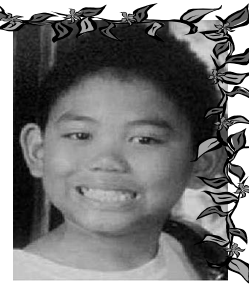
*He lei pōina 'ole ke keiki.
"A lei never forgotten, is the beloved child."*

Daniel & Noel Santiago

Missing since: July 12, 2002



DOB	6/1/1995	DOB	6/11/1991
Height	4 ft. 3 in.	Height	4 ft. 6 in.
Weight	65 lbs.	Weight	83 lbs.
Hair	Black	Hair	Black
Eyes	Brown	Eyes	Brown



MISSING FROM: HONOLULU, HAWAII

The Honolulu Police Department requests the public's assistance in locating 11 year old Noel and 7 year old Daniel Santiago who were last seen leaving their Pearl Harbor home with their father on July 12, 2002 shortly before 1 a.m.

ANYONE HAVING INFORMATION SHOULD CONTACT

Honolulu Police Department at 1-808-529-3394

National Center for Missing & Exploited Children 1-800-843-5678

MCCH at 1-808-586-1449

Email: hsc@hgea.org

Website: <http://launch.hgea.org/HSC/>



DEPARTMENT OF THE ATTORNEY GENERAL
MISSING CHILD CENTER-HAWAII



If your child is missing . . .

Call the **POLICE**
at **911**

THEN CALL
Missing Child Center-Hawaii
at
808-753-9797

HOTLINE
available 24 hours



"Together We Offer More Than Hope"

Department of the Attorney General
Missing Child Center-Hawaii
Hawaii's Department of Taxation
Verizon Wireless

*He lei pōina 'ole ke keiki.
"It lei never forgotten, is the beloved child."*



Peter Kema

Missing since
September 11, 1997

DOB	5/1/1991
Height	4 ft.
Weight	60 lbs.
Hair	Black
Eyes	Brown

MISSING FROM: HILO, HAWAII

"Peter Boy" was last seen on the Big Island of Hawaii in
mid-August 1997.

ANYONE HAVING INFORMATION SHOULD CONTACT

Hawaii County Police Department at 1-808-961-2324

National Center for Missing & Exploited Children 1-800-843-5678

MCCH at 1-808-586-1449

Email: hsc@hgea.org

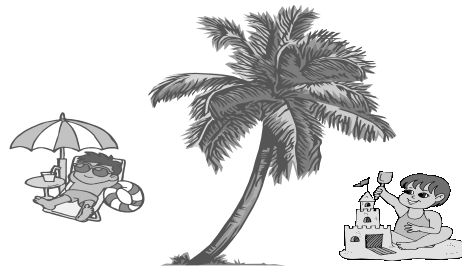
Website: <http://launch.hgea.org/HSC/>



DEPARTMENT OF THE ATTORNEY GENERAL
MISSING CHILD CENTER-HAWAII



**If you don't return them
after their holiday visitation . . .**



Your next visit could be from . . . **JAIL**
It's a Felony !



HRS § 707 - 726 Felony Custodial Interference



**Department of the Attorney General
Missing Child Center-Hawaii
Hotline Number 753-9797**

*He lei pōina 'ole ke keiki.
"It lei never forgotten, is the beloved child."*



Zacarias
Daniel Kailipuahilo
Baricuatro

Missing since
April 9, 1997

DOB	6/29/1992
Height	2 ft. 6 in
Weight	37 lbs.
Hair	Brown
Eyes	Brown

MISSING FROM: HONOLULU, HAWAII

It is believed Zacarias was taken by his non-custodial mother to the Philippines. He may go by the nickname "Danyo".

ANYONE HAVING INFORMATION SHOULD CONTACT

Honolulu Police Department at 1-808-529-3099

National Center for Missing & Exploited Children 1-800-843-5678

MCCH at 1-808-586-1449

Email: hsc@hgea.org

Website: <http://launch.hgea.org/HSC/>



DEPARTMENT OF THE ATTORNEY GENERAL
MISSING CHILD CENTER-HAWAII



WITH

HAWAII'S DEPARTMENT OF TAXATION

*He lei pōina 'ole ke keiki.
"It lei never forgotten, is the beloved child."*



Sarah Magdy Elgohary
"Dowsha"

Missing since
May 26, 1997

DOB	4/8/1994
Height	3 ft. 1 in.
Weight	45 lbs.
Hair	Light Brown with highlights
Eyes	Hazel

MISSING FROM: HONOLULU, HAWAII

Child has been known as "Dowsha" since birth and probably will not respond to Sarah and is believed to be with non-custodial father.

ANYONE HAVING INFORMATION SHOULD CONTACT

Honolulu Police Department at 1-808-529-3115 or 911

National Center for Missing & Exploited Children 1-800-843-5678

MCCH at 1-808-586-1449

Email: hsc@hgea.org

Website: <http://launch.hgea.org/HSC/>



DEPARTMENT OF THE ATTORNEY GENERAL
MISSING CHILD CENTER-HAWAII



WITH

HAWAII'S DEPARTMENT OF TAXATION

STATE OF HAWAII—DEPARTMENT OF TAXATION
HAWAII TAXPAYER BILL OF RIGHTS

MESSAGE FROM THE DIRECTOR

This publication explains some of your most important rights as a taxpayer.

Hawaii taxpayers have many rights. Some are based on laws, and others are based on our commitment to administer Hawaii's tax laws in a fair and equitable manner. The Hawaii Taxpayer Bill of Rights compiles these rights for your easy reference.

Taxpayer rights are at the heart of good tax administration — a pledge that the tax laws will be administered with fairness, uniformity, courtesy, and common sense. In our commitment to this pledge, we invite your suggestions for improving the services provided by the Department of Taxation.

HAWAII TAXPAYER BILL OF RIGHTS

I. Protection of Taxpayer Rights

Taxpayers are entitled to be informed about their rights and responsibilities and to be assured that their rights as taxpayers will be protected throughout their contact with the Department of Taxation.

II. Tax Information

Taxpayers have a right to tax information written in plain language.

Taxpayers have a right to examine their own tax records, audit files, and collection files.

Taxpayers have a right to request copies of their own tax returns and return information, if available, subject to copying fees.

Taxpayers have a right to obtain explanations regarding billings and assessments.

III. Professional and Courteous Service

Taxpayers have a right to prompt, courteous, and accurate responses to all questions and requests for tax assistance.

Taxpayers have a right to be assured that no civil service employee of the Department of Taxation will be paid, promoted, or in any way rewarded based on the amount of assessments made or taxes collected.

Taxpayers have a right to be free from harassment and inappropriate contact by Department of Taxation personnel in matters relating to the collection of delinquent taxes and during the course of audits.

IV. Privacy and Confidentiality

Taxpayers have a right to be assured that their dealings with the Department of Taxation will be kept confidential.

Taxpayers have a right to be assured that their tax returns and tax return information will not be disclosed, except as provided by law.

V. Time Limitations

Taxpayers are entitled to seek a refund if they have overpaid their taxes. A claim for refund must be filed within the applicable statute of limitations.

The Department of Taxation may assess a taxpayer additional taxes if the assessment is made within the applicable statute of limitations. There is no time limit on the assessment of taxes in the case of a false or fraudulent return or failure to file a return.

Taxpayers have a right to extend the period of limitations for the assessment or refund of taxes by signing a written agreement with the Department of Taxation.

If the Department of Taxation is notified by the Internal Revenue Service or a taxpayer of any changes, corrections, or adjustments to the taxpayer's Federal tax return, the statute of limitations is automatically extended.

VI. Audits and Assessments

Taxpayers have a right to a Proposed Notice of Assessment except in the case of a jeopardy assessment. A Proposed Notice of Assessment is mailed to the taxpayer's last known address and: (1) explains the basis for the assessment of taxes, penalties, and interest; (2) informs taxpayers of their right to request clarification or to object to the tax assessment within thirty days from the date the Proposed Notice of Assessment was mailed; and (3) informs taxpayers that the proposed tax assessment will become final after the expiration of thirty days from the mailing of the Proposed Notice of Assessment.

Taxpayers have a right to a Final Notice of Assessment, issued after the expiration of thirty days from the mailing of the Proposed Notice of Assessment, that provides the basis for the tax assessment, and informs the taxpayer of the procedures for appealing the assessment.

Taxpayers have a right to request a meeting with the auditor or collector, their supervisor, or senior management to discuss a Proposed or Final Notice of Assessment if they do not agree with the tax assessment.

Taxpayers have a right to request that the Department of Taxation consider a closing agreement to reduce a Proposed or Final Notice of Assessment. Closing agreements are final.

VII. Tax Appeals/Payment Under Protest

Taxpayers have a right to information regarding procedures for appealing a tax assessment.

Tax Appeals. Taxpayers have a right to appeal an assessment, either to the board of review or to the tax appeal court. The appeal must be filed within 30 days from the date the Final Notice of Assessment was mailed. If the appeal is filed with the board of review, the decision of the board may be appealed within 30 days to the tax appeal court. If the appeal is filed with the tax appeal court, the decision of the tax appeal court may be appealed within 30 days to the Hawaii Supreme Court.

Taxpayers who appeal an assessment directly to the tax appeal court must pay the assessment prior to appealing. Taxpayers who appeal an assessment to a board of review do not have to pay the tax assessed prior to appealing. However, the assessed tax must be paid together with interest when the decision by a board is appealed by the taxpayer or the decision by the board in favor of the Department of Taxation is not appealed. In addition, a taxpayer who prevails before the board of review does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the tax appeal court. Similarly, a taxpayer who prevails before the board of review and the tax appeal court does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the Hawaii Supreme Court.

The tax appeal court may allow an individual taxpayer to appeal an income tax assessment without prior payment of the tax where the total tax liability does not exceed \$50,000 and the taxpayer shows that the payment of the tax would cause irreparable harm. Similarly, a circuit court may allow a taxpayer to appeal a general excise tax assessment without prior payment of the tax if the taxpayer shows that the payment of the tax would cause irreparable harm.

Payment Under Protest. In lieu of filing an appeal or if an appeal is not filed with the board of review or tax appeal court within 30 days from the date the Final Notice of Assessment was mailed, the taxpayer may pay the disputed tax assessment under written protest and seek to recover the taxes by filing an action in tax appeal court within 30 days from the date of payment.

VIII. Representation

Taxpayers have a right to represent themselves or have another person accompany or represent them (with proper written authorization) when dealing with the Department of Taxation on any tax matter, including audits, collections, and appeals.

IX. Taxpayer Advocate

Taxpayers have a right to seek the assistance of our Taxpayer Advocate to resolve any tax-related problem after all other means for resolving the problem have been exhausted, or if they feel that their rights as a taxpayer have been abridged, except in the case of a criminal tax investigation.

X. Installment Agreements, Waivers, and Compromises

Installment Agreements. Taxpayers have a right to request that the Department of Taxation consider an installment payment agreement to allow taxpayers to pay their delinquent taxes over time. The Department of Taxation will evaluate a request for an installment payment agreement based on the financial condition of the taxpayer. No collection action shall be taken on any outstanding tax liability if the installment payment agreement is in good standing. Interest will be assessed on the outstanding tax liability until it is paid in full.

Waiver of Penalties and Interest. Taxpayers have a right to request that the Department of Taxation waive penalties and interest added to any tax if the taxpayer can show that failure to file a return or pay a tax on time was due to reasonable cause, i.e., not due to the taxpayer's own carelessness, neglect, or wilful disregard of the law, but due to circumstances beyond the taxpayer's control.

Compromise Offers. Taxpayers have a right to request that the Department of Taxation consider a compromise offer to reduce any tax claim arising under the tax laws administered by the Department based on doubt as to liability or collectibility, subject to the Governor's approval. If the tax liability excluding penalties and interest is \$50,000 or less, the Director may approve the offer in compromise without the Governor's approval after the offer in compromise has posted to the Department's website for 5-calendar days.

XI. Collections

Taxpayers have a right to be informed in writing of possible collection actions that may be taken on delinquent taxes, including referral to a collection agency.

Taxpayers have a right to be notified of any cost recovery fee associated with any collection action.

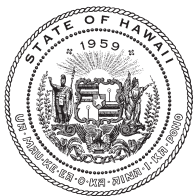
Taxpayers have a right to have collection actions put on hold in the case of hardship or while discussing their situation with the collector, supervisor, or senior management.

Taxpayers have a right to expect a prompt release of a lien upon payment of a tax delinquency and all filing fees.

Taxpayers have a right to have an incorrect lien corrected or released and to have a letter of clarification sent to a credit reporting company.

Taxpayers have a right to have all other collection actions exhausted before a seizure of a taxpayer's assets takes place, unless the Department of Taxation determines that the interests of the State are in jeopardy.

Taxpayers have a right to have the following property exempt from levy: wearing apparel; school books; fuel; provisions; furniture; personal effects; books and tools of a trade, business, or profession; unemployment benefits; and undelivered mail.



TAX FACTS

From the State of Hawaii, Department of Taxation

TAX FACTS NO. 95-1
September, 1995

ALL ABOUT THE HAWAII USE TAX

The Department of Taxation wishes to advise everyone about the Hawaii use tax. It is one of the least understood taxes despite the fact that anyone, including more than 180,000 registered Hawaii businesses, who orders something from a mail order catalog or who purchases goods outside of Hawaii may be subject to this tax.

The use tax is meant to complement the general excise tax which is a tax most taxpayers doing business in Hawaii must pay on the gross income they derive from business activity in Hawaii. Because sellers in Hawaii must pay the general excise tax, it puts them at a price disadvantage with out-of-State businesses not subject to this tax. The use tax equalizes the tax on a transaction by requiring those acquiring goods (for example, cars, clothes, jewelry, computers, equipment, etc.) from out-of-State sellers to pay a tax at the same rate that an in-State seller would have paid in general excise tax if the sale had occurred in Hawaii. The use tax is $\frac{1}{2}$ of 1% for those who import goods for resale at retail in Hawaii; 4% for all other uses.

The Department therefore wishes to provide information, to educate taxpayers, and to answer questions to help Hawaii taxpayers comply with the use tax law. With nearly a million people living in Hawaii, the Department knows that it is impossible to monitor all the spending activities of its residents.

The following examples explain the use tax and answer some of the most commonly asked questions regarding this tax.

1. There was a 4% tax charged for Hawaii on the invoice when I ordered items out of a catalog from a company on the mainland. Do I have to pay it?

Yes. Hawaii residents who shop through mail-order catalogs from sellers outside of Hawaii probably aren't aware that they must pay the state a 4 percent use tax for "imported" items when purchased from out-of-state sellers, such as mail-order companies, who are not licensed to do business in Hawaii.

For ease of administration and convenience to the customers, states prefer that mail-order companies collect and pay the use tax for their customers. If the mail-order company does not collect and pay the tax, the purchaser is responsible for paying the use tax to the state.

Depending on the mail-order companies' activities and presence in Hawaii, they may or may not be obligated to collect and pay the use tax under current interpretations of the U.S. Constitution. Many mail-order companies, nevertheless, have voluntarily assumed such an obligation for the convenience of their customers and to avoid legal uncertainties.

2. I purchased an article of clothing in another state and paid that state's sales tax, which was 3%. Do I also have to pay the Hawaii use tax when I bring the item back to Hawaii?

Yes. The law requires you to report the "landed" value (generally the purchase price plus shipping and handling fees) of the item and to pay the use tax on that value. However, any sales tax you pay to another state may be taken as a credit to offset the Hawaii use tax. The sales tax you paid on any item only may be used to offset the use tax on that item. Any excess sales tax paid may not be used to offset the use tax due on the landed value of a different item, nor will it be refunded. Therefore, the maximum amount of credit which you can claim is the lesser of the sales tax paid on the specific item imported, or the use tax due on the landed value of the same imported item. If the sales tax you paid is less than the use tax due, you will have to report and pay a use tax on the difference.

For example:

Sales price of item purchased in state C	-	\$100.00
State C's sales tax paid (3%)	-	3.00
Cost of shipping and handling fees, etc.	-	10.00

Total landed value of item is the sales price of the item plus shipping and handling fees. It does not include the sales tax paid. Therefore the total landed value is \$110.00.

The Hawaii use tax rate is 4%.

The Hawaii use tax due is $\$110.00 \times 4\% = \4.40

However, because the sales tax paid (\$3) to state C is less than the Hawaii use tax due (\$4.40), the difference, or \$1.40, is due to the State of Hawaii.

3. What if the sales tax paid to the other state was more than 4%?

If the sales tax paid to the other state was equal to or more than Hawaii's 4% use tax, the Department is administratively allowing you not to report or pay a use tax on those items as there would be no additional tax due. Therefore, no report needs to be filed in this case.

It is quite possible that many travelers to the continental U.S. may not owe the use tax upon returning to Hawaii because most states, such as California, Nevada, and Florida, have a sales tax that is higher than Hawaii's 4% use tax. However, there are a few states, such as Oregon, that do not have a sales tax.

4. How should I report and pay the use tax due?

Individual, nonbusiness taxpayers who must pay the use tax should use Form G-26 (Use Tax Return - Imports for Consumption) which can be ordered by calling 587-7572, or 1-800-222-7572. As an alternative, you can choose to write the Department a letter (P.O. Box 259, Honolulu, Hawaii 96809-0259) with a check or money order payable to "Hawaii State Tax Collector." The letter should contain the following information:

- (1) Purchaser's name;
- (2) Social security number;
- (3) Date the property was imported; and
- (4) Fair and reasonable cash value of the imported property (the sales price, shipping and handling fees, insurance costs, custom duty, etc.)

The Department will not require you to file a sales receipt with the report or letter, but you must be able to produce the receipt if you are audited.

5. When is the use tax payment due?

The use tax payment is due the month after the purchased items are brought into the State. Although penalty and interest amounts are due on late paid taxes, the Department will not assess these amounts on nonbusiness late filers for now. Since the Department realizes that most people have been unaware about the use tax, the Department is not asking taxpayers to report and pay use taxes due in previous years; the Department is asking taxpayers to begin reporting now for current and future purchases.

The Department also realizes that the reporting requirements for nonbusiness individuals can be burdensome when the amount of use tax due is small. This is why the Department is being liberal in waiving penalties and interest in late filings for now. Also, if the amount of tax to be reported is so small (under \$10.00) as to make it impractical to report monthly, the Department will not impose penalties and interest if the nonbusiness taxpayer postpones filing to consolidate reporting with additional purchases. In addition, the Department is not insisting that every nonbusiness taxpayer apply for a separate use tax identification number.

Problems relating to use tax collections are not unique to Hawaii. They are experienced by all states which impose a use tax. For this reason, legislation has been introduced at the national level, in Congress (S-545), which could require all mail-order companies to collect the tax for the states.

Hawaii's tax system has always operated under the concept of voluntary tax compliance. Thus, it is up to Hawaii's taxpayers to take their civic responsibilities seriously and to make an effort to report and pay their state taxes.

If any taxpayer would like more information on the use tax, the Department of Taxation has a brochure entitled, An Introduction to the Use Tax. It can be requested from any of our district tax offices.

For More Information Contact: Taxpayer Services at 587-4242

(This is a reproduction of the originally issued document)

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